

(SM)OTHERING THE SELF : AN ANALYSIS OF THE  
POLITICS OF IDENTITY OF WOMEN ACCOUNTANTS  
IN THE UK

Kathryn Haynes

A Thesis Submitted for the Degree of PhD  
at the  
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Women Accountants in the UK**

**Kathryn Haynes**

**PhD**

**2005**

**University of St Andrews**

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## **Abstract**

This thesis examines the politics of identity of women accountants in the UK who are mothers, by exploring the links between working in the accounting profession and the experience of motherhood. It takes a sociological approach to analyse how social, political, cultural and moral forces, in relation to accounting, motherhood and wider society, affect identity, or the self. The accounting profession is arguably a masculine environment into which the accountant is socialised. Motherhood illustrates the tensions between an essentialist and a non-essentialist view of identity. The thesis explores the contradictions and juxtapositions between these two identities of accountant and mother, and the struggle of women to exercise agency within the confines of the profession. It uses a feminist methodological framework based on the subjective experience of women. As such, I present my own autobiographical account of being an accountant and mother, and the oral history narratives of fifteen other women, arguing that narrative forms an integral part of identity construction. The thesis concludes that the narrative approach and the use of oral histories has much to offer to accounting research and has important implications for our understanding of the interrelationships between accounting and motherhood. These include the emotions, transformations and constructions of identity of women accountants.

## **Keywords**

Accounting profession; motherhood; identity; autobiography; narrative; oral history; gender; feminism; body.

## Declarations

- (i) I, Kathryn Haynes, hereby certify that this thesis, which is approximately 89,000 words in length, has been written by me, that it is the record of work carried out by me and that it has not been submitted in any previous application for a higher degree.

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date 2.11.05

signature of supervisor .../

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## Contents

<b>Abstract.....</b>	<b>1</b>
<b>Keywords .....</b>	<b>1</b>
<b>Declarations .....</b>	<b>2</b>
<b>Acknowledgements .....</b>	<b>3</b>
<b>Chapter 1 – Introduction.....</b>	<b>7</b>
Aims of the Research .....	7
Background to the Research .....	10
‘Otherness’, Marginalisation and Feminism.....	12
Understanding Gender .....	15
The Methodological Framework: Autobiography and Oral History .....	20
Narratives of the Self .....	21
The ‘Biographical Turn’ .....	22
Using Autobiographical Material .....	25
Seeing Through an Autobiographical Lens .....	27
The Structure of the Thesis .....	31
<b>Chapter 2 - Kathryn’s Autobiographical Account .....</b>	<b>33</b>
Becoming an Accountant .....	36
Training with a Large Firm .....	39
Training as an Auditor .....	44
Becoming a Mother.....	46
Moving to a Smaller, Independent Firm .....	51
Small Firm Culture .....	53
Balancing Work and Motherhood.....	54
Moving into Academia .....	60
Concluding My Autobiography .....	61
<b>Chapter 3 – Seeking Other Voices: An Oral History Study .....</b>	<b>63</b>
Introduction.....	63
An Oral History Methodology .....	64
Feminist Approaches to Oral History .....	67
Addressing the Problems of Oral History .....	69
Selecting Participants: Issues of Sameness and Difference .....	70
An Oral History Pilot Study.....	73
Extending the Pilot Study: The Second Oral History Study .....	78
The Process of the Oral History Interviews.....	82
Interpreting the Oral History Narratives .....	86
Methodology Conclusions .....	91
<b>Chapter 4 – The Oral History Narratives.....</b>	<b>92</b>
Some Background Context on the Accounting Profession.....	92
Alice.....	96
Amanda .....	101

Anne .....	106
Annette .....	111
Caroline .....	116
Deborah .....	121
Hannah .....	125
Judith .....	129
Julie .....	135
Katy .....	140
Lorna .....	145
Maureen .....	151
Melissa .....	155
Nicky .....	159
Susan .....	164
Concluding the Narratives .....	170
<b>Chapter 5 – Power, Ethics and Emotion in the Research Relationship .....</b>	<b>173</b>
Power Relations and the Ownership of Research .....	173
Ethical Issues in the Research Relationship: Friends and Strangers .....	176
Emotion Within the Research Relationship .....	179
<b>Chapter 6 – Locating the Thesis in the Accounting and Identity Literature .....</b>	<b>187</b>
Introduction .....	187
Gender and Accounting .....	187
Historical Perspectives .....	188
Current Concerns in Gender and Accounting .....	191
Positioning the Thesis within the Accounting Literature .....	195
Identity and the Self .....	196
Humanist Conceptions of Identity .....	198
The Reflexive Self .....	199
Post-Structuralist Conceptions of Identity .....	201
Towards a Narrative Conception of Identity .....	203
<b>Chapter 7 – The Professional Self and Gendered Embodiment .....</b>	<b>206</b>
The Body and the Self .....	206
The Body, Identity and Feminism .....	209
Embodying an Accountant: Professional Socialisation and Gender .....	213
Learning to Embody the Self .....	219
Embodied Gendered Behaviour .....	225
Early Motherhood .....	232
Refiguring Accounting and Maternal Bodies .....	235
<b>Chapter 8 – Juxtaposing Motherhood and Professional Identity .....</b>	<b>238</b>
The Politics of Motherhood .....	238
The Professional Context: Response of Employers and Role Models .....	245
The Interaction of Motherhood and Professional Work .....	248
Expectations of Motherhood and Professional Work .....	253
Emotions in the Transformation to Motherhood .....	255
Renegotiating Professional Work .....	258
Fragmenting, Transforming and Refocusing the Self .....	262
Transforming Identities .....	269

<b>Chapter 9 - Conclusions .....</b>	<b>274</b>
Summary of the Thesis .....	274
The Methodological Contribution of the Thesis .....	276
The Theoretical Contribution of the Thesis .....	280
Identity .....	280
Motherhood.....	283
Professional Accounting .....	285
Linking Narrative, Identity, Motherhood and Accounting .....	288
Possibilities for Further Research .....	289
Epilogue .....	292
<b>References .....</b>	<b>295</b>
<b>Appendix 1 – ICAEW membership totals .....</b>	<b>314</b>
<b>Appendix 2 – Draft Interview Questions .....</b>	<b>315</b>

## Chapter 1 – Introduction

*“The situation of woman is that she – a free and autonomous being like all human creatures – nevertheless finds herself living in a world where men compel her to assume the status of the Other”.*

(Simone de Beauvoir 1949/1972: 29)<sup>1</sup>

### Aims of the Research

The very nature of being human enables most of us at some time to speculate about who and what we are. How did I become myself? Is what I take to be myself my *real* self? Is there any such thing as a real self? What is the essence of my being, and how has it been shaped by cultural and political forces? Such questions are the stuff of existentialist enquiry (Heidegger 1926/1962; Griffiths 1995) as well as underpinning many popular cultural forms such as self-help texts and real-life chat shows. While we are all aware of ourselves, and have a sense of identity or self, the answers to such questions are not readily forthcoming. As Heidegger (1926/1962: 23) suggests:

“The very fact that we already live in an understanding of Being and that the meaning of Being is still veiled in darkness proves that it is necessary in principle to raise [these] questions again”.

My original aim in undertaking study for this thesis was to try to understand, as part of a personal journey, how I came to be myself, as woman, mother, accountant, and academic, with the myriad sensibilities that all these beings entail. This deeply personal aim had the potential to make a contribution to knowledge not only through my understanding of myself, but by giving a broader insight into identity and how it operates. In undertaking this journey, however, the impetus

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<sup>1</sup> Where the reference is to a text that has been republished from an earlier edition, the first year is the original year of publication and the second is the year of publication of the text I used.



evolved to include the acknowledgement of experience as political, and as socially constructed. Accordingly, I aim to find how the self I am, the identity I have, the feelings I recognise, and the wants I act upon, are affected by political forces around me, in particular, those social, moral, cultural and institutional factors that have shaped my identity as professional accountant, mother, and more recently academic. Such issues are what comprise the politics of identity. In exploring this, however, I recognise that my experience is interrelated with that of many others - other women, other mothers, other accountants, who may be different from, or similar to me, but whose stories may help to elucidate mine, and will also be worth listening to in their own right. If my story is worth hearing, then so are those of others, and if those of others are worth hearing, then so is mine, in a reciprocal inter-subjective analysis.

Thus, this thesis aims to examine the politics of identity of women accountants in the UK who are in a 'mothering' role by exploring links between the accounting profession and the experience of motherhood. Mothering encapsulates not just the experience of looking after and caring for a child but being ascribed or taking on an identity as mother, the connotations of which will be explored in this thesis.

Thus, in addition to my original aim to try to understand my own sense of self, my own being, in more depth, I also aim to generate a new epistemology about the nature and practices of the self. In considering the social organisation of the accounting profession and its interaction with the experience of motherhood for women accountants and their sense of self, I aim to construct an original and transformative account of identity. Such an account will validate the personal,

domestic, maternal and private as worthy of study. It will also consider alternative concepts of the self and different narratives of identity within the cultural and political practices of the accounting profession and motherhood, derived from the individual's capability for independent thought and independent reflection. I will examine three interconnected areas, identity, motherhood and accounting, to explore whether interrelations between them are embedded within gendered processes, and the implications of this for women's identity construction. This will contribute to our understanding of connections between personal identity and social structures. It may enable others to understand their identity and the struggle to cope with potentially conflicting aspects of it, such as motherhood and professional work, in more depth, and may potentially change cultural and political practices.

The aims will make a significant contribution to filling the gap in the existing literature on motherhood and professional accounting. The gendered nature of the accounting profession (Ciancanelli, Gallhofer, Humphrey and Kirkham 1990; Kirkham 1992; Lehman 1992; Kirkham and Loft 1993; Gallhofer 1998) and professional identity within the accounting profession (Anderson-Gough, Grey and Robson 1998a; Grey 1998) have already been the subject of some debate within accounting literature. Few studies, however, have considered the particular subjective experience of women accountants, or explored the relationships between the institutions of accounting and the accounting experience of women. Similarly, motherhood as an emergent and politically contested identity (Woodward 1997; Bailey 2001) has been explored from sociological and psychological perspectives, but has not been studied from a professional or work related perspective, let alone

with reference to a particular profession such as accounting. Considering these issues from the context of one profession comprises a necessary part of a study of professional experience for women, which cannot be achieved without evaluating some of the component elements of the professions. While it is not within the intention or scope of this thesis to evaluate professions other than accounting, this study will make a significant contribution to understanding this profession, which may well raise implications for other professions and possibilities for further research.

### **Background to the Research**

Here I give a brief account of the background to the research, and later in this introduction I will explain how the use of such autobiographical material is central to answering the research question. This will be followed, in Chapter 2, by a detailed, critical, autobiographical account of the nature of my experiences that led me to this research and to a desire to explore them further within theoretical perspectives.

The accounting profession is particularly interesting to me as a result of my own experiences of training and qualifying as a Chartered Accountant in the UK in the late 1980s and early 1990s, in both a large national and a small independent firm. It is the profession I know and to which I 'belong', though I am no longer a practising accountant. During that time I was also bringing up very small children and experienced at first hand the contradictions and juxtapositions of professional and mothering identity. The impetus for this thesis arises directly from a desire to

explore these experiences within a theoretical framework to illuminate the concepts of self and identity.

What became clear to me is that my identity (both professional and mothering) and politics (within society at large and within the accounting profession) are intrinsically linked. My sense of self is partly shaped by the context in which I experience it. Butler's quote below encapsulates some of the problems in dealing with the question of identity from feminist perspectives, which I will address in this thesis:

"It is no longer clear that feminist theory ought to try to settle the questions of primary identity in order to get on with the task of politics. Instead, we ought to ask, what political possibilities are the consequences of a radical critique of the categories of identity. What new shape of politics emerges when identity as a common ground no longer constrains the discourse on feminist politics?"

(Butler 1990: xxix)

We assume that individuals have a 'sense of self', but whether that self is an essential or core self, or a collection of selves presented according to the context has been a matter for debate both from outside and within feminist theory. Making sense of our lives is often difficult and contradictory, and we may be ambivalent about the coherence and value of our sense of personal identity. For me, this occurred particularly as a woman in the traditionally male-dominated profession of accounting, and also as a mother struggling to make sense of the variety of roles that I felt I was expected to play. These expectations derived from both myself and the pressure of others, influenced by the social and cultural context in which my identity was being formed.

In Chapter 6, I explore the complex concept of identity in more detail, which draws from the disciplines of psychology, psychoanalysis, philosophy and sociology, as well as being influenced by more recent post-structuralist perspectives. Different disciplines adopt varied orientations to the complexities of personal experience depending on the degree of structure and agency they validate. Agency is the ability to make active choices about one's existence, while structure relates to the confines which may constrain those choices. As I am interested in the *social* organisation of the accounting profession and its interaction with the *experience* of motherhood for women accountants and their sense of self, my project has been conceptualised and designed from the beginning within an interpretative sociological framework. This emphasises the centrality of subjective meaning, rather than focusing on internal psychological concepts of the self, while recognising the social and institutional structures that influence the formation of such meaning. One of the main theoretical challenges of my work is to analyse women's experience of motherhood and professional identity in a way that captures women's agency, but at the same time recognises the persistence of shared patterns of meaning that emerge from women's experiences and actions. As Elliott (2001:12) suggests, the dilemma is:

“...to comprehend the links between the construction of identity as a symbolic project on one hand, and the processes of subjection to dominant social systems and ideologies on the other”.

### **‘Otherness’, Marginalisation and Feminism**

I have encapsulated this sense of the duality of structure and agency within identity in the title of my thesis *(Sm)othering the Self?: An analysis of the politics of identity of women accountants in the UK*. The title also incorporates the position of women, and particularly mothers, as the ‘Other’. Following the Enlightenment

in the 17<sup>th</sup> to 18<sup>th</sup> centuries, the fundamental paradigm for a Newtonian worldview was that the world was governed by a few simple, immutable mathematical laws. Anything that did not operate according to reason, according to mathematical principles of mechanism, or quantitative statistical facts, was 'Other', that is secondary, not significant, less than real, not nameable (Donovan 2001). These notions also dominated in the public and private spheres, so that women, whose primary role was in the domestic world, a world of qualitative judgements and assessments of value rather than mechanistic mathematical laws, were also relegated to the marginal 'Other' world of the private sphere. The rise of industrial capitalism created the extreme disassociation between the public and private worlds that characterise modern society and gave rise to a new search for personal identity:

"The split in society between 'personal feelings' and 'economic production' was integrated with the sexual division of labour. Women were identified with emotional life, men with the struggle for existence."

(Zaretsky 1976: 64)

This relegation of women to being custodians of emotional life constituted a gender construction, 'femininity', that was inherently alienating because it quickly became reified into an expected form and position for women as the 'Other' (de Beauvoir 1949/1972: 16), whereby women came to identify themselves through the views and position of dominant groups in society. Despite rising numbers of women in paid work and professional careers in the late 20<sup>th</sup> and early 21<sup>st</sup> century, the 'Other' still encompasses 'things outside the official symbolic structure (like mother nature... and traditional women's work)' (Cooper 1992: 35), such that I would argue that motherhood itself may be construed as a particular form of 'Otherness' within the experience of women. The thesis title therefore questions the degree of autonomy experienced by an individual in constructing her own

identity, depending on the degree of agency which she is able to exercise within the social and cultural practices of motherhood and professionalism.

In acknowledging that agency may allow for a self that is autonomous and creative, 'Otherness' may not necessarily relate to a negative position for women.

As Tong (1989: 219) has suggested:

"The condition of Otherness enables the woman to stand back and criticise the norms, values and practices that the dominant culture seeks to impose on everyone, including those who live on the periphery – in this case, women. Thus, Otherness, for all its associations with oppression and inferiority, is much more than an oppressed inferior condition".

She goes on to suggest that 'Otherness' can promote possibilities of 'thinking and speaking that allows for openness, plurality, diversity and difference' (Tong 1989: 219).

In undertaking this research I am also placed at the margin, between the dualities of public social knowledge and private lived experience, by simultaneously serving an academic audience while also remaining faithful to forms of knowledge gained in domestic, personal and intimate settings. As a female researcher doing research on women, I also find myself on the margin of mainstream academic discourse. I am part of the 'Other', the group I feel is worth exploring, because of their under-representation in academic analysis, which is also mine, as I am also part of this group. At the same time, I am also part of the academic social world which could potentially silence this 'Other' because, as Edwards and Ribbens (1998: 2) suggest:

"There is a danger that the voices of particular groups, or particular forms of knowledge, may be drowned out, systematically silenced or misunderstood, as research and researchers engage with dominant academic and public concerns and discourses".

As I am concerned to allow the voices of women to be heard and to explore both the public and private experiences of women, as well as exploring my own sense of self, I locate myself within a feminist research paradigm. Since feminists can make choices in relation to all the key characteristics of methodology, the idea of any distinctively feminist approach to methodology is problematic (Harding 1987b). However, as Millen (1997: 6.3) suggests:

“Any research may be considered ‘feminist’ which incorporates two main aims: a sensitivity to the role of gender within society and the differential experiences of males and females, and a critical approach to the tools of research on society, the structures of methodology and epistemology within which ‘knowledge’ is placed within the public domain”.

Feminist methodology is ‘distinctive to the extent that it is shaped by feminist theory, politics and ethics and grounded in women’s experience’ (Ramazanoglu and Holland 2002: 16). I have grounded the research in the central tenets of feminist research methodology<sup>2</sup> by undertaking the following: challenging objectivity and valuing subjectivity; recognising the links between ontology and epistemology, and between research process and product; developing non-exploitative relationships within the research; valuing the personal and the private as worthy of study; and using reflexivity as a source of insight. Such issues are discussed specifically in Chapters 3, 5, 6 and 9, although they inform the methodology of the whole thesis. I am also, inevitably, taking a gendered position on the research. This calls for some further explanation of the nature of gender, which is undertaken in the next section.

## **Understanding Gender**

Oakley (1985: 16) defines the nature of gender as follows:

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<sup>2</sup> See, for example, Harding (1987a), Letherby (2003), Maynard (1994a), Ramazanoglu and Holland (2002), Reinharz (1992), and Stanley and Wise (1990).



“Sex...refers to the biological differences between male and female: the visible differences in genitalia, the related difference in procreative function. ‘Gender’, however, is a matter of culture: it refers to the social classification of ‘masculine’ and ‘feminine’”.

Alvesson and Due Billing (1997: 21 - 22) explore how the concept of gender relates directly to specific cultural issues, with three main points behind the concept:

1. “The notion of gender is central to and relevant to understanding all social relations, institutions and processes.
2. Gender relations constitute a problem as they are characterised by patterns of domination/subordination, inequalities, oppressions and oppositions.
3. Gender relations are seen as social constructions.”

There is, however, some overlap between sex and gender. While only women have the essential biological capability to bear children, biology itself is subject to social norms and understandings and is partially gendered according to the prevailing norms of society (Alvesson and Due Billing 1997). Even in discussing gender relations, sex dominates:

“Most people interested in gender nevertheless take biological identity as a given point of departure and talk about ‘men’ and ‘women’ as unproblematic, easily identifiable categories”.

(Alvesson and Due Billing 1997: 22)

Alvesson and Due Billing (1997) argue further that gender relations are not outcomes of biology but of socio-cultural and historic conditions, and processes in which people interpret and recreate the social world. Gender is the effect of social definitions and internalisations of the meaning of being a man or a woman. McMahon (1995) suggests that gender identity, like other identities, locates an individual in social terms, and:

“...indicates to others (and one’s self) how an individual is to be acted toward, establishes claims for entry into certain relationships, and provides a relatively unquestioned vocabulary of explanations to which

both past and future behaviour can be referred in socially plausible terms”.

(McMahon 1995: 23)

Gender is conceptualised not as a role or an individual trait but as something evoked, created and sustained in day-to-day interaction (Goffman 1987). Gender is therefore central to an understanding of the self, and, as Deegan (1987: 4) suggests, ‘Gender involves more than simply learning masculine or feminine behaviour. It involves the entire person in the process of becoming human’.

Collective institutional structures, however, whether social or professional, may be equally important in the formation of the self (Alvesson and Due Billing 1997). For example, Benhabib (1992: 16) argues that, owing to the gendered divisions of labour, women, unlike men, are more likely to notice the existence and significance of childhood and childrearing to conceptions of the self and subjectivity. Connell (1995) suggests that organisations are inherently masculine and identify with a hegemonic ideal of masculinity, which may prejudice women. This may particularly be the case in the accounting profession, which has traditionally been male-dominated, as I discuss in Chapter 7.

As I am concerned in this thesis with the interrelationships between professional and mothering identities of women accountants, I take ‘women’, defined by their biology, as the focus of the research, in that the women are mothers (and only women are biologically capable of being mothers) as well as accountants, but I also acknowledge that these roles are socially constructed and, as such, the women concerned may not be a robust and unitary category. Research into gender should acknowledge the concept of difference (Gallhofer 1998), and problematise the

differences between the women themselves, in recognition that the social construction of reality is highly subjective and personalised (Barrett 1987).

It should be acknowledged that gender studies include the study of men as well as women, and of masculinities as well as femininities<sup>3</sup>. Indeed, Earle and Letherby (2003: 225) suggest that taking such a gendered position means taking 'gender seriously' which in turn means 'bringing men back in', because in order to know what is happening in women's lives, we also need to know what is happening in men's. While the study of the identities of professional male accountants and their interrelationship with a 'fathering' identity is interesting, and there is no doubt that men may experience these issues, they are not the subject of this thesis. As it relates to my own experiences, I intend to focus on the issue of women, in what has traditionally been a male-dominated profession. Moreover, as Ramazanoglu (1992: 346) notes:

"The exploration of men's pain is then an area which needs very careful critical attention if men are not to emerge both as the dominant gender and as the 'real' victims of masculinity".

Thus, in exploring the sense of self of women accountants in a mothering role, the politics of identity construction have to be analysed, and largely male-defined power structures taken into consideration. The individual experience of women can be used to create knowledge in combination with the experiences of others. Women's experience as the 'Other' has been at the margins of academic research, but that margin is not necessarily only occupied by women or even a shared place for those women, as they may all have different experiences. While I am focusing solely on women, my work will address a wider audience, which will include both

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<sup>3</sup> Masculinities and femininities relate to forms and styles of behaviour associated with one particular gender, men or women, but each can be exhibited by either gender.

women and men, who may even be at other places on the margin, but who may have an interest in the theoretical problems I am addressing. As Attar (1987: 33) suggests:

“A... problem of purely personal accounts is that they can be used in a token way, meaning that a one-off story implies a one-off experience and an exceptional woman. Sometimes the point we want to make may indeed be that our experiences differ, and that no one woman can represent another. But this should not be taken to mean that we have wholly different concerns – as if racism, violence, sexuality, could be issues for some women but not others. When a woman writes about experiences which have not been shared by most of her readers – describing a specific religious upbringing perhaps, or writing as an incest survivor – there will still be connections between the readers’ experiences and the writer’s”.

Thus research such as mine, which is rooted in personal experience of motherhood and accounting, has value in explanatory terms, relating to epistemology and methodology, rather than in its typicality, and will be relevant to others in a variety of different ways.

With an awareness of my ‘situatedness’ in the research and the potential inter-subjectivities between myself and the other women, I have undertaken the research with a reflexive approach. Reflexivity is the awareness that the researcher and the object of study affect each other mutually and continually in the research process (Alvesson and Skoldburg 2000), and a central tenet of a feminist research approach (Letherby 2003). Clegg and Hardy (1996: 4, cited in Alvesson and Skoldburg 2000: 248) describe it as ‘ways of seeing which act back on and reflect existing ways of seeing’ such that pre-existing understanding is constantly revised in the light of new understandings. Hence my aim to come to a deeper understanding of myself is informed by the understandings I gain of others, and my greater understanding of myself informs those understandings of others, in an inter-

subjective analysis. A reflexive approach therefore involves a multi-level reflection, in which the levels are reflected in one another, which I will discuss further in presenting the methodological framework in the remainder of this chapter.

### **The Methodological Framework: Autobiography and Oral History**

In this section I aim to validate the use of autobiographical narrative in accounting research, where it has been little used, as a means of exploring the construction of identity. I argue for the use of autobiographical material not only as a rich resource but also as a methodological practice which links epistemology, ontology and methodology. Using my own autobiographical narrative in Chapter 2, I explore and discuss how the stories we tell about ourselves are part of a reflexive process of identity construction, which allows us to explore our ontology and our epistemology of the self, in a process of understanding who we are, in this case within the cultural institutions of the accounting profession and motherhood.

Within the thesis I also make use of the oral histories or autobiographical narratives of a number of other women accountants, who also have children, to explore their sense of identity. Substantial oral histories were collected from fifteen women in two periods comprising a pilot and a follow up study. Details of the design, process and analysis of these studies is presented in Chapter 3, extracts from the narratives themselves are presented in Chapter 4, followed by a discussion of methodological issues arising from the research in Chapter 5.

## Narratives of the Self

In seeking knowledge about the self, therefore, I have turned to my experience and that of others, and to the expression of that experience in stories, or narratives, in order to construct and critique theories of the self and of identity. Lawler (2000) suggests that we all tell stories about our lives, both to ourselves and to others. It is through such stories that we make sense of our selves, of the world, and of our relationships to others. Chamberlayne, Bornat and Wengraf<sup>4</sup> (2000: 7) argue that:

“To understand oneself and others, we need to understand our own histories and how we have come to be what we are. We make our own history but not under conditions of our own choosing, and we need to understand these conditions of action more, if our future making of our own history is to produce outcomes closer to our intentions and projects”.

Knowledge about the self, about mothering and about the professional accountant does not simply exist: rather, it is produced and reproduced in specific relations of social and political power, and in response to specific social and political pre-occupations, such as what it means to be a ‘good mother’ or a ‘good accountant’. The term ‘good’ is inherently ambiguous in these contexts, with connotations of both technical competence and moral virtue, but while there are technical aspects to both accounting and motherhood, being ‘good’ at either is not interchangeable. A ‘good mother’ is generally expected by society to immerse herself in the emotional as well as the technical aspects of care, whereas it may be acceptable, or indeed desirable, for a ‘good accountant’ to be emotionally distant from his or her client and hence objective.

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<sup>4</sup> Where there are more than two authors, I have cited all names at the first occurrence and thereafter used the name of the first author followed by *et al.*

Knowledge is not wholly derived from within, therefore, as the narratives that make up people's stories, through which they make sense of their lives, are linked to broader social narratives (Somers and Gibson 1994). Narrative renders individual lives intelligible both by linking together disparate elements, and by connecting individual lives to broader aspects of humanity. Moreover, narrative has both an epistemological dimension, as the means by which we understand and know the world, and an ontological dimension, as it structures our being in the world, through our telling of stories to ourselves and others about ourselves (Lawler 2000). To understand my own sense of self, I have turned to my autobiographical narrative as a means by which to examine my own ontological and epistemological being in three ways: (i) as a 'knower' of the self; (ii) to explore ways of 'knowing' the self, and (iii) to re-examine what is 'known' about the self (Hawkesworth 1989). Before examining my own autobiography, however, I will explore how autobiography as a genre has influenced social science, accounting, and feminist research.

### **The 'Biographical Turn'**

The use of narrative and biographical methods in social science research is growing as researchers seek to find research tools that are able to 'prize open the different dimensions of lived totality' (Gottfried 1998: 452), and reconnect the vitality and the 'bedrock reality' of everyday lives (Crook 1998: 523). Indeed, Chamberlayne *et al.* (2000: 1) go so far as to describe the recent 'biographical turn [as] a subjective or cultural turn in which personal and social meanings as bases of action gain greater prominence'.

There are several different ways of using biographical accounts, depending whether the writer remains an initiator, collector, user and interpreter of autobiographical material provided by others, or whether the writer is also the subject, using their own autobiography (Harrison and Lyon 1993). 'Biography' suggests the writing of a life, which is typically not carried out by the subjects themselves, whereas 'autobiography' means the writing of one's own life by oneself. Autobiography can be used to reach back into the past to analyse identity formation and self-definition (Eakin 1985). However, as Stanley (1992: 9) points out, 'the choice of subject is located within political processes in which some people's lives, but not others, are seen as interesting and/or important enough to be committed to biography', with the tendency for *biographical* material to be in respect of 'great' or 'important' people. She argues that the dominant form of the *autobiography* in popular culture is the '*Bildungsroman*', 'the tale of the progressive travelling of a life from troubled or stifled beginnings in which obstacles are overcome and the true self actualised or revealed' (Stanley 1992: 11), in which lives are 'linear, chronological, progressive, cumulative and individualist, and follow highly narrative conventions' (Stanley 1992: 12). This popularised and romanticised model presupposes the fame or 'importance' of the subject and the celebration of their success over adversity. However, there is also a move towards the capture of the lives of 'ordinary' people, through historical projects, which assumes that all lives are intrinsically interesting and challenges the orthodoxy that autobiographies should be produced by important people (Stanley 1992). Projects such as obtaining the stories of factory workers with asbestosis (Johnston and McIvor 2001), or working class women in Ireland (Clear 2003), in the *Oral History* journal, suggest that the use of biographical material is extended to a range



of social groups. My own grandmother took part in an oral history project designed to capture the stories of a group of elderly people attending a day centre in Hull (Harker 2003b; Harker 2003a), which gave the family, as well as others, insights into parts of her life we would never have known.

In the accounting context, there has been some use of biographical material of influential figures to evaluate the extent of their contribution to accounting and organisational life. These include Matthews' biographical account of Sir John Grenside, 'one of the leaders of the accounting profession' (Matthews 2000: 57), Parker's (1984; 1994) biographical material on Mary Parker Follett and Professor Louis Goldberg, respectively, and Spruill and Wootton's (1995) narrative on accounting pioneer Jennie Palen. There have also been calls for the use of oral history or life stories in accounting research (Collins and Bloom 1991), which, as Hammond and Sikka (1996) suggest, has the potential to give voice to those marginalised or excluded from accounting research. Some studies have used the narratives of accounting practitioners, employing interpretative methodologies in a study of the accounting profession (Anderson-Gough *et al.* 1998a; Anderson-Gough, Grey and Robson 2002), or examining the specific subjective experience of accountants (Hammond and Streeter 1994; Kyriacou 2000; Hammond 2002; Kim 2004; McNicholas, Humphries and Gallhofer 2004). Where such narrative methods have been used, they have tended to be utilised to analyse broad, (but nonetheless important) issues within the accounting profession, such as professional socialisation, gender, ethnicity, or imperialism, rather than to illuminate issues of personal identity. Moreover, the use of *autobiography* of the researcher, rather than the biography of the researched, has rarely been used

explicitly, even when the research methodology is ethnographic (Power 1991). In this thesis, however, which is closely related to a quest for knowledge about my *own* self, the use of my own autobiography is central. This is why I have encapsulated it in a chapter in its own right as opposed to drawing from it in the form of data and presenting it in an appendix. I contend that narratives, whether autobiographical or biographical, offer a valuable means of understanding and interpreting the identities of individuals within accounting, and the social and professional context in which they are formed.

This brings me to the consideration of how to use my own autobiographical material in accounting research and in this thesis.

### **Using Autobiographical Material**

Much qualitative research discusses the role of the researcher in the research, and how his or her biases, preconceptions, politics, emotions or ontology affect the research process (Roberts 1990; Reinharz 1992; Stanley and Wise 1993). Skeggs (1997), for example, points to the onus on feminist researchers to make the research process as transparent as possible, to take responsibility for knowledge production, and to expose the conditions in which knowledge is produced. Walkerdine (1997: 59) goes further in suggesting that the researcher's response to empirical material is likely to arise, in however attenuated and complex a way, from her own autobiography, and rather than seeing this as an obstacle to be overcome, she argues that 'instead of making futile attempts to avoid something that cannot be avoided, we should think more carefully about how to utilise our subjectivity as part of the research process'. Olesen (1994: 165) suggests that

'bias' is a misplaced positivist term and can be a useful resource if the researcher is sufficiently reflexive about her project in data gathering or creating and in understanding her own interpretations and behaviour in the research.

Even if I acknowledge my own subjectivities and the ontology that has shaped them, it does not seem to me to go far enough in dealing with the central role of the self, or rather *myself*, in this research project. I am not simply bringing my own biases or values to the research: rather, I am trying to understand my self through the exploration of my own identity. My own autobiography is *central* to the actual research, not just a factor that ought to be acknowledged as, perhaps, influencing the process or the outcome. I reject the notion of bias as not appropriate to this thesis, and embrace subjectivity as a means of understanding human lived experience and the physical, political, and historical context of that experience. As Ellis and Flaherty (1992: 1) suggest:

"Subjectivity can be both unpleasant and dangerous: unpleasant because emotional, cognitive and physical experiences frequently concern events that, in spite of their importance, are deemed inappropriate topics for polite society; dangerous because the workings of subjectivity seem to contradict so much of the rational-actor worldview on which mainstream sociology is premised".

I would argue that this is exactly the value of subjective narrative from within the accounting profession, where the voices of 'ordinary' members, as opposed to leading lights in the field, and particularly women, have been unheard, even if, or perhaps more directly because, they are potentially 'unpleasant and dangerous'. Subjective narrative is also significant in the exploration of professional and mothering identities, where rationality and passion may conflict. In interpretative research, insights can be drawn from 'pre-understanding', i.e., 'knowledge, insights, and experience before [engaging in] a research program', and

‘understanding’, i.e., ‘knowledge that develops during the program’ (Gummeson 1991: 50), such that prior-knowledge, experience, new knowledge and subjectivity interact. The self becomes a resource for making sense of the lives of others. As Ribbens (1993: 88) suggests:

“A critical and reflexive form of autobiography has the sociological potential for considering the extent to which our subjectivity is not something that gets in the way of our social analysis but is itself social... I would suggest that the key point is that ‘society’ can be seen to be, not ‘out there’, but precisely located ‘*inside our heads*’, that is socially located and structured understandings of ‘my-self’, ‘my-life’, ‘me-as-a-person’ and so forth”.

Autobiography exists in the private intentions of the autobiographer, but also exists within a public dimension, as part of a general and perpetual dialogue about life possibilities (Bruner 1995). We cannot reflect on our self without an accompanying reflection on the nature of the world in which we exist. Subjectivity, therefore, allows for a form of conversation through which we come to know ourselves and others, the positions from which we speak, and the political and social context in which the conversations take place.

### **Seeing Through an Autobiographical Lens**

The question arises of how exactly to include my own autobiographical material in the research, and how this would be different from other research methodologies. Interviewing others and using their biographical accounts to illuminate issues of accounting identity and motherhood would allow me to use my previous experience of this to gain the acceptance and trust of the participants, and perhaps gain some credibility among the participants of the research. In research that encompasses similar experiences to my own, I could simply ‘interview’ myself or write up my own history and include myself as simply one of the ‘subjects’ of the

research in what would apparently be an 'objective, subjective' account, which separates the researcher and the participant roles. If I were really concerned about the effect of disclosing personal information, I could go so far as to anonymise myself, as one would with participants in a research study. This, however, would create a false illusion of objectivity, which could actually never be achieved, nor would I deem it desirable, as it would ignore the centrality of my own subjectivity to the research content and process. I could also submerge myself in the occupational location of my study using ethnography or participant observation, 'in order to try to understand the meaning of the "reality" of a situation as shared by those experiencing it, drawing attention to that which is normally taken-for-granted or considered "common sense"' (Fearfull 2005: 141). Instead, I suggest that it is more transparent and more methodologically valuable to include my autobiographical material much more explicitly in the thesis. This reflects the centrality of the self in this research and acknowledges that my identity development is imbued in the process or practice of experience, which is then reflexively reformulated as the experience is autobiographically narrated to both others and myself. Narrativity is thus embedded in the very act of living.

Harrison and Lyon (1993) suggest that there are two means of employing autobiographical material as a subjective resource: the researcher can either write an autobiographical account of her own, or use a form of intellectual autobiography, which uses reflexivity to locate the researcher firmly within the activities of her own research. Regarding the first of these forms, Stanley (1992) identifies a growth in the use of a feminist autobiographical account, and argues that what she calls 'auto/biography' (Stanley 1993: 45) is a topic for investigation

in its own right, as a text, not just a resource to tell us about something lying outside the text itself. She cites Merton's (1988) assertion that:

“The sociological autobiography utilises sociological perspectives, ideas, concepts, findings, and analytical procedures to construct and interpret an narrative text that purports to tell one's own history within the larger history of one's times....autobiographers are the ultimate participants in a dual participant-observer role, having privileged access – in some cases, monopolistic access – to their own inner experience”.  
(Merton 1988, cited in Stanley 1993: 43)

Here the autobiographer is the ‘insider’ who can also take on ‘outsider’ attributes as the source of privileged access to a particular kind of knowledge.

The second form of autobiographical account derives from a feminist perspective, in which the researcher herself is positioned as a subject for reflexive intellectual enquiry. It involves the reflexive location of the researcher emotionally and autobiographically within her research, in which the emotional sensibilities of the author are used creatively and analytically to enhance her academic work (Wilkins 1993), and the use of reflexivity to acknowledge ‘the ways in which self affects both research process and outcomes’ (Williams 1993: 578). Reflexivity is about understanding the relationship between individual practice and social structure, not only relating selves to social collectivities, but also recognising the part that selves play in constructing structures as well as being mediated by them (Stanley 1993), so that the researcher is aware of how she may ‘inadvertently realign the issues that concern us with those of the relations of ruling’ (Smith 1992: 96). In other words, the very cultural and social discourse of the subject being researched, such as, in my case the emotionality and pressures of professional and mothering identity, could be affecting the way that the researcher treats and analyses the narratives derived on that subject.

I do not agree with Harrison and Lyon (1993), who suggest that writers apparently have to choose between the two forms of autobiography, narrative and reflexive. This distinction seems unnecessarily stark, and the two forms are not mutually exclusive. Many researchers actually use both in their accounts, divulging autobiographical material as part of the research process, whilst simultaneously using reflexivity to analyse the effect of their own ontology, derived from their own life history, on their work. For example, Cotterill and Letherby (1993) include aspects of their autobiographies to explain their academic development and examine their experience of feminist research within sociology; Ellis and Bochner (1992) use their experience of abortion to elucidate an interpretative framework for such an epiphanous event; and Raddon (2002) uses autobiographical material in her reflexive account of combining mothering and academia.

Having explored the theoretical rationale for the use of autobiographical narrative, the next chapter demonstrates how I have used such narrative empirically. As making sense of my own experience and exploring my own identity is part of the rationale of the research, I make explicit use of both my own autobiography in a written account, *and* the notion of intellectual autobiography (Stanley 1992), which puts precepts concerning reflexivity in feminist research processes into analytical practice. In using both overt and reflexive autobiographical material, using an autobiographical lens through which the research is filtered, I have access to my own ontology, and can make myself an object for analytical discussion, in a way that links epistemology and methodology, by using autobiography as a methodological practice rather than simply a data resource.

## **The Structure of the Thesis**

The thesis is structured as follows: in Chapter 2, using the methodological framework presented above, I present my own autobiographical narrative, together with a reflexive critique. In Chapter 3, I develop this notion of narrative further by extending the methodological framework to include the oral history narratives of fifteen other women accountants with children. Drawing extensively from feminist perspectives on research methodology, I discuss the design of the oral history study and include details of the analytical method used in interpreting the oral history narratives. Extracts from the narratives themselves are presented in Chapter 4. Issues arising from the process of obtaining the oral history are discussed in Chapter 5, again drawing from feminist perspectives. These include ethical issues such as the use of friends and acquaintances in the research, power relationships and ownership in research, and the emotions of research for both the researcher and the participants in the study.

In Chapter 6, I locate the thesis within the current literature on gender and accounting, which encompasses the historical development of women within the accounting profession, the gendered nature of accounting, and gendered and feminist perspectives. Drawing largely on sociological theory, I also discuss different theoretical perspectives on the self and identity, again locating the thesis within them by arguing for a narrative conception of identity.

Chapters 7 and 8 provide some further thematic analysis of the narratives. Chapter 7 analyses the socialisation of the professional self in the accounting context, particularly in relation to the body and gendered behaviour. It considers the effect



of pregnancy and early motherhood on the gendered embodiment of women accountants. Chapter 8 develops our understanding of the juxtaposition of professional and mothering identity further by locating the professional accountant within the politics of motherhood. It examines the transformative effect of motherhood on the expectations of both accounting firms and mothers themselves, and related emotions and renegotiations of the self.

The conclusion, Chapter 9, expounds both the methodological contribution of the thesis, on the use of autobiographical and oral history methods, and the theoretical contribution of the thesis, on the three interrelated areas of identity, motherhood and professional accounting. It also makes suggestions for further research arising from the study.

## Chapter 2 - Kathryn's Autobiographical Account

*"Whether I shall turn out to be the hero of my own life, or whether that station will be held by anybody else, these pages must show".*

(Charles Dickens 1850/1907: 1)

As I explained in the introduction, the desire to understand my own self is central to the motivations of this thesis, so some of the story of my life needs to be told. In this chapter, I present my autobiographical account of some of my experiences as an accountant and as a mother over the last fifteen years. I also present a critique of my account, which demonstrates how the methodology presented in the previous chapter can be put into practice, and how the use of autobiography lends itself to a narrative conception of identity formation. Thus, there are two authorial voices in the chapter: the first being my autobiographical voice (shown in italics), and the second being my academic reflexive, critical voice, which reflects on the autobiography.

This personal autobiographical narrative together with its critique, therefore, can be viewed as an experience of my experience, intending to enquire into the meanings of the experience without firmly fixing them. Understanding is not embedded in the experience as much as it is achieved through an ongoing and continuing experiencing of the experience (Ellis and Bochner 1992). This occurs through introspective reflection, relation of the experience to others, or documenting it in written forms. Stanley (1993) suggests that the act of writing autobiographical material is by its very nature reflexive, because access to the past is problematic, recovered in traces and hints rather than appearing before the writer

whole and entire in the mind. To explain the dynamic of autobiographical writing, Barthes (1975), cited in Stanley (1993: 48), distinguishes between the 'self who writes', the 'self who was' and the 'self who is'. For the 'self who is' time moves on outside the autobiographical text, so the 'self who writes' becomes a part of the 'self who was', a part of the past and its multiple memories and understandings that form the 'self who is'. Moreover, the 'self who was' is a reconstruction by the 'self who writes' in a new project of the 'self who is'. In such a way, my autobiographical accounts express my experiences and values as a narrator, while I am also constructing, formulating and remaking those experiences and values. Autobiography, therefore, constitutes an active and reflexive form of enquiry into identity and the self.

However, writing this chapter has been problematic for a number of reasons. Firstly, there is a difficulty in knowing where to start. I could start like David Copperfield and 'begin my life with the beginning of my life' (Dickens 1850/1907:1) and record when, where and to whom I was born, or even go one stage earlier and begin, as Sterne (1759-67/1967) did in his *Life and Opinions of Tristram Shandy*, with conception. This would be an arbitrary start as any, and relevant if it sets the context of what follows in terms of my age (early forties), geography (born and educated in Yorkshire), social background (working class) and family relationships (married parents, one younger brother). However, in an account which is about 'me', my identity, my experience, my feelings, these facts seem to have little relevance, as they do not get to the crux of who I am now.

The second difficulty is in writing an autobiographical account that is more than simply an exercise in self-disclosure. I want to make use of feminist, reflexive insights into the self using a form of critical autobiography (Stanley 1992), but I worry that my account will not be critical or reflexive enough, and will appear self-indulgent.

Thirdly, in writing this autobiography I have tried to be faithful to the experiences and feelings as I now perceive them, but acknowledge that there may be 'gaps, exclusions, repositionings and repressions' (Kehily 1995: 25) in my narrative. This is inevitable in a story prepared for (albeit limited) public consumption. There are key issues that have shaped my identity, which might be distressing to family and friends were they disclosed. I have struggled to decide how or to what extent I might omit these issues without the sense of how they shaped my identity being lost from the narrative. Bruner (1995: 169) argues for the role of autobiography as the basis for 'negotiability', the process whereby an individual presents him or herself to the world through a storied version of their life. My stories will become 'social acts, points of public negotiation between self and others' (Kehily 1995: 28). Autobiography, therefore, can be a version of a life made ready for public consumption.

As the thesis is concerned with the identity of women accountants, I will start with why I became an accountant in the first place.

## **Becoming an Accountant**

*I certainly did not have aspirations as a teenager or at university to become an accountant. Academically bright at school and encouraged by my teachers and parents, going to university was an obvious choice for me, even though I was the first person in that generation of my family to go. I chose to study English, as I loved literature, and in those days there was perhaps less of an imperative to study something vocationally useful. I hoped my career would involve the subject, however, as I had decided to become a secondary school teacher, and went on to study for a Post-Graduate Certificate in Education (PGCE).*

*I was lucky enough to obtain a first teaching post at a well-regarded girls' comprehensive school in London, where I had undertaken my teaching practice. I had been awarded a prize and a distinction for my teaching whilst on the PGCE, and was considered a good teacher in the making by my fellow staff members in the English Department. I recently found a copy of the reference given to me by the Headteacher when I left the school, which was glowing, but all of these positive reinforcements belied how I felt about myself as a teacher. My experience was of feeling out of my depth and inferior to the other older, cultured, and well-read women in the department, and inadequate in managing the voracious workload of marking and preparation required. I suspect that my expectations of both myself and the job itself were too high. I had not anticipated finding marking pupils' essays quite so boring, nor did I reflect that I probably had expertise that I could share with the other staff, as well as they with me. Increasingly, I felt trapped by the teaching experience, particularly as I had moved from the school environment, to university, to the PGCE and back into a school. I began to*

*wonder what the world outside education was like, and after only one year as a teacher, I left to pursue another career as an accountant.*

*This account still does not explain how I came to be an accountant, rather how I came not to be a teacher. I still did not know what I actually wanted to do. I use the word 'do' rather than 'be' because after years of defining myself as someone who wanted to be a teacher, I realised that I did not: I wanted to be me, whatever that meant, irrespective of what I was to do. In considering what to do, I observed my husband's old university friends, a few years older and further into their careers than me, who were training to be chartered accountants (CAs) with large firms. They seemed to have varied and interesting work patterns, travelling from one audit client to the next. I knew they also had to study hard, but that the CA training was regarded a good grounding in business.*

*As I was living in London, I applied to 'Big 6'<sup>5</sup> firms of the sort for which my friends worked, excluding Arthur Andersen which I had been told only took the top candidates, and had very high expectations of their trainees, as I did not want to go from one situation where I had felt out of my depth into another. I remember little of the recruitment procedures, other than an assessment centre type experience, which involved a group discussion, that I felt was an exercise in scoring points off the other candidates, and a maths test. I did not get to the stage of an interview and failed to secure a training position with this particular firm. In contrast, the firm which first offered me a post, was much more informal. The*

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<sup>5</sup> At this time, the 'Big 6' firms comprised Arthur Andersen, Ernst & Young, Deloitte & Touche, Price Waterhouse, KPMG, and Coopers & Lybrand. Contraction, merger, de-merger in the accounting profession, and the demise of Arthur Andersen has since led, at the time of writing, to there being the 'Big 4' major players: PriceWaterhouseCoopers, Deloitte, KPMG and Ernst & Young. Further contextual background on the accounting profession is given in Chapter 4.

*interview took place on an extremely cold, snowy winter's day, which had led to some staff being unable to reach work, so that I think that the interviewer was impressed that I had made it there at all. We chatted about holidays in Italy, and about the extreme weather, and I remember disclosing that I was wearing thermal underwear, and wondering if that was an appropriate subject for an interview. I think what was important with this interview was that I was made to feel comfortable, confident, and able to be myself, and although I am sure the interviewer was also assessing whether I would fit with the firm, there was a sense that I would be working in an organisation with other human beings.*

*In the event, I did not take up this post, as my husband was offered a new post in Lancashire, and we decided to move from London back to the north of the country, a move which pleased me because while London was lively, I had increasingly found it to be expensive and violent. I had no compunction about giving up the training post I had secured, confidently believing that I would easily find another one in Manchester. The easy option would have been for the firm which had made me the offer to transfer me to the Manchester office, but as it was just weeks before the start of the new graduate intake all the positions were taken, so instead I wrote to the largest CA firms in Manchester, including some of those in the tier below the Big 6, requesting a position. A senior partner in one of these large firms gave me an interview, in which again we discussed personal interests, namely mine and his wife's piano playing, before I was offered a post. Again I was struck by the humanity of an individual I met during my accounting career, the personal interest and desire to help that was shown, though this has not been a typical experience.*

As I reflect on the process I went through in becoming an accountant, it also strikes me how confidently I gave up one career for another, in a way that I would never be able to do today with mortgages and commitments to children. Nor would I feel that I would want to today as I have defined myself partly by what I am, an academic, whereas in those younger days, I was still trying to find my way to what I wanted to be. My husband and I also moved from one end of the country to another without a moment's hesitation (a move we have done more than once and at one time thought we may potentially do again, though with more reflection on the effects on our children).

### **Training with a Large Firm**

*The first few months of the training contract were very energetic and great fun as we started out as a group of about twenty trainees. I had married during the first year of university and, whilst I developed some friendships, I had never experienced living in halls of residence with a group of other students with frenetic social activity. These early months of the training contract were, I felt at the time, similar to the first months of university in allowing people to form friendships, bond as a cohort, and develop a collective identity with the firm. Indeed, for many of the trainees who had only just graduated, the lifestyle continued to include drinking and socialising aplenty. The firm colluded with and encouraged this activity by arranging social events after work on a Friday, which all the staff were expected to attend at least briefly, and encouraging some of the male trainees to take part in team sports such as cricket and five-a-side football events. To me, as a woman there did not appear to be an expectation of participation in sporting events, and the smaller numbers of women in the practice made it impracticable,*



*which was a great relief to me because I would have hated to have felt an obligation to take part as I was not in any way inclined to sport.*

*The technical professional accounting training was begun immediately we joined the firm. I recall an introductory talk from one of the senior partners who made clear the firm's expectations about our success: we were regarded as good trainees and were expected to pass our professional examinations at the first sitting. This expectation was reinforced by the training firm, which provided the technical tuition to prepare us for the professional examinations, and the introductory bookkeeping course that we attended in the first two weeks of employment. Although I had left a career in teaching to train as an accountant, I had always done well academically, so I was optimistically confident that I could succeed. I had little understanding, however, of what accountants actually did or the technicalities involved. From the experiences of two of my friends who had trained as accountants, despite knowing that they had to study, I held a vision of them 'swanning around' in their smart suits from one audit client to the next, socialising hard, apparently doing an important and demanding job. This perception of being an accountant was much stronger in my mind than any understanding of the work it entailed or the concepts of accounting.*

*To my chagrin, I found the initial bookkeeping tortuously difficult. The first activity undertaken with the training firm was a basic maths test to gauge our numeracy capabilities, which was marked out of 30 marks. We were told unceremoniously after this that if we had scored less than 15 marks we should reconsider our capability of ever becoming an accountant. Plenty of people*

*scored in the 20s: I scored 2 marks. This was major blow because I had given up a career in teaching, in which I had the ability to do well, to become an accountant and I was now being told that I was likely to fail as an accountant. I tried to justify my poor showing by considering that I had not studied any maths since 'O' level some seven years earlier, but the course seemed to grow harder with each passing day, and I recall being reduced to tears by my inability to grasp the accounting complexities of depreciation and bad debts, topics which I now teach to undergraduates, but which then seemed incomprehensible. This was the start of an excruciating process of determined slog, which was to get me through the exams.*

This narrative on training in a large firm is clearly a construction or a version of events. Despite this shaky start, I successfully qualified as a Chartered Accountant, and this story is a means of presenting myself within the context of a genre of autobiography which celebrates triumph over adversity, told from the vantage point of success. I am not so sure I would recount it so often if I had failed to 'make it' as an accountant, yet it is apparently self-apologetic. Indeed, the self-deprecating and potentially humorous way I tell this story is designed with a particular audience in mind. It is one I have told many times, to friends and colleagues who often find it amusing, as if to reinforce their ideas about the apparently ridiculous nature of accounting, and to students with whom I am trying to empathise or whom I am attempting to reassure, particularly when they are finding the technicalities of accounting difficult, or worrying that their mathematical capabilities are not strong enough for them to succeed, as if to say 'Well, look at my experience: I couldn't do it at first but I got there in the end, so maybe you will too'.

The story represents a *version* of myself, which I present in particular contexts, depending on motive and audience, but it is still based on my perceptions of myself, in that particular set of circumstances, at that point in time, rather than being entirely made up. As Stanley (1992: 242) suggests:

“Autobiography shows that the ‘self’ is a fabrication, not necessarily a lie, but certainly a highly complex truth: a fictive truth reliant on cultural convention concerning what a ‘life’ consists of and how its story can be told”.

The veracity of any autobiographical version is relative to the intentions and conventions that govern its construction or interpretation, such as the cultural genre, *Bildungsroman*. The very word ‘story’ is a misleading word, which while capturing a sense of the ways in which fragments, events and episodes can be woven into a more or less coherent ‘life story’, also carries overtones of fiction, or even of duplicity. What is important, however, is not the truth or falsity of my autobiographical account, but the way in which the self and its relation with others is ‘storied’ (Lawler 2000:13), the way that what I know as experience is an interpretative process, and my perception of this actuality. As Denzin (1992: 27) suggests, stories and narratives:

‘...ought not (to) be constructed under the hegemonic system of naturalistic realism: for life is not lived realistically, in a linear manner. It is lived through the subject’s eye, and that eye, like a camera’s, is always reflexive, non-linear, subjective, filled with flashbacks, after-images, dream sequences, faces merging into one another, masks dropping, and new masks being put on’.

In other words, while my narrative presents a version of the ‘truth’, it is *my* version, my perception of ‘reality’. For Bruner (1995), there is no such thing as a true or ‘correct’ autobiography. The idea that autobiography is based on self-deception is grounded in a presupposition that we somehow know everything about ourselves, that we are being defensive or self-interested in not disclosing

everything. He argues that this is not the way memory works. Perceiving and remembering are themselves constructions and reconstructions. So the autobiographical configuring of a life is not a matter 'of making new archaeological discoveries or of revealing the contents of previously hidden memories, but rather a question of rewriting narrative along different interpretative lines' (Bruner 1995: 163). The pursuit of some definitive 'truth' in human nature and experience only ties us in more closely with social and political relationships of power, which circumscribe the world around us, and the way we should define our experience.

The *Training with a Large Firm* story raises some interesting issues regarding an understanding of myself as an accountant. It reinforces the stereotype of the 'good accountant' having to be technically competent and numerate, yet demonstrates my own sense of inadequacy in this area. Even today, when people discover I qualified as an accountant or teach accounting, I dread some difficult question about tax that I cannot answer, and hope that they do not expect me to calculate figures in my head. In such a way it is revealing about my expectations of the expectations of others in relation to accounting. Yet by failing to consider other qualities which may be required to perform well as a professional accountant, such as an ability to communicate, empathise with people, or to show confidence in dealing with difficult situations, all of which I feel I have in some degree, it perpetuates that stereotype, as if technical and numeric competence is the primary measure of 'success' in the accounting profession. A 'good accountant' is one who has mathematical ability. Moreover, the story also reveals something about the narratives of other people I had listened to in finding out about life as an accountant, and the portrayal of themselves as up-and-coming accounting

professionals. By their lack of reference to the actual practice of accounting, it mystifies that practice even further.

### **Training as an Auditor**

*In the early days of the training contract not all my time was spent fruitfully working on client companies. As I did not own a car and lived some ten miles from the office, I was reliant on a bus service to transport me to and from Manchester city centre. This would not have posed much of a problem if all the work had been in one place, but increasingly transport was required to travel to a client company some miles away. A car was not only an essential item to reach client premises in the North, but it also formed one of the accoutrements involved in working as an accountant which represented a measure of our success in the role. Without a car, I was less desirable as part of an audit team, being dependent on transport provided by others. I was doomed to while away the hours on less exciting jobs in the office, and hence did not get the exposure to clients required to make me more experienced and hence more desirable, in a vicious circle that was only broken when my husband and I purchased a car for the first time. Then I was mobile, available, ready for action and picked to go on jobs. The feeling of being last to be picked for the sports team subsided as I began to gain experience working for several managers, who then would choose me again for subsequent jobs. Being picked for work was dependent on being known by the managers, as well as being thought competent, so being seen around on various jobs supervised by various managers had an element of a beauty contest about it.*

*During this period of training, I worked primarily on audit work on a large range of clients. Being situated in the Northwest, many of them were manufacturing concerns, in textiles, printing, engineering or construction. The audit often took place in factories, mills and workshops, a far cry from the glamorous offices I had visited when first applying to become an accountant in London. Frequently, the environment was intimidating: I might have to walk through a factory floor, possibly wholly occupied by men, with calendars depicting nude women on the walls, which seemed to me offensive and pornographic; ask questions of formidable women with years of experience in running their sales ledger; or perform a stocktake on a construction site when I could not even identify the items I was counting. I often felt that I did not know quite what I was doing, that I was not quite authentic in the role, but I would don my smart work outfit as a protective suit of armour and hold my head high to mask any uncertainty I felt. Audit work gave me an insight into the often repetitive nature of work endured by many people, and the complexities of running businesses. As I grew in confidence and experience, I gained a good reputation amongst colleagues for being thorough, conscientious and hardworking, and was given some more autonomous roles. I was now able to do the job of being an accountant or auditor quite well, but I still was not sure if that was really true to what I wanted to be. It seemed to be overly avaricious and lacked the creativity I desired. I felt that something meaningful was lacking within my life, and from this the desire for children probably arose.*

## **Becoming a Mother**

*I did not even consider having children in my life until I was around 25 years old. I had married young, but it was never part of a long-term plan to settle down and have a family. This was not something we had really discussed.*

*In the first year of the training contract, however, I unexpectedly found myself pregnant. I had not wanted to become pregnant. I was not elated or thrilled: rather I was anxious about the impact on my life and career. However, before I could really assimilate the implications the matter was taken out of my hands, as at around seven weeks of pregnancy I suffered a miscarriage. This occurred at work in the office, and it was clear to me at once what was happening. I had not told anyone at work about the pregnancy, and decided it was wise not to say anything about its demise. I was working with two fairly macho male managers, one of whom chain smoked cigars, who I often felt made gentle fun of me anyway. I did not feel I would get support from them, but I am not sure that it would have made any difference had they been women. I felt I might have receive censure for becoming pregnant in the first place, as it was an unusual event in the office, particularly amongst trainees who were supposed to be focused on passing their exams as the step to the next stage of their life and career. Actually, my reaction was probably more to do with my own ambivalence about the pregnancy than with the potential response of my colleagues. Indeed, when I became pregnant again later, people, including the training partner, were generally supportive. On this occasion, however, I went back into the office, announced I felt ill and was going home, took the bus home, and returned to work the following Monday without saying a word.*

*I did not feel a huge sense of grief on losing that pregnancy. On the contrary it was rather a relief, so it is difficult to understand where my need to have children actually arose. Only a year later, when I had passed the Graduate Conversion Course, and had embarked on studies for my PE1 (Professional Examination stage 1), the desire to have a child had seeded itself in my mind and begun to grow. None of my friends had children yet, and there was no overt family pressure even though we had been married for some time, but I began to sense a weight of expectation, as if it were time to move to the next stage of life, without which we were 'going nowhere'. Once we decided to try for a baby, I became pregnant immediately.*

*The response of the firm did not entail the censure I had feared. Some concessions were made by individual members of staff, such as the cigar-smoking manager who, contrary to his usual behaviour, allowed me to work in a room away from his foul smoke. (It now seems outrageous that ordinarily we were expected to work under such conditions). I was also given a secondment to an insurance company for six weeks late in my pregnancy, which, while the work was tedious and not particularly useful in terms of career development, prevented me from having to drive long distances, and allowed me to work regular hours. I had not really considered the impact on my professional career, and although individual colleagues were fairly supportive, there was a sense that I had made things very difficult for myself in having a family while still training. The comments of the Training Partner recorded in my ICAEW Record of Experience at my six monthly training review, which occurred in the second trimester of my pregnancy, were:*



“Kathryn is making good progress and I am pleased with her commitment. Kathryn will need to concentrate and re-double her efforts as regards studying in view of recent family developments”.

*I find it amusing that there is almost an embarrassment in mentioning my pregnancy directly. It is a ‘development’, rather than a natural condition. There is a possible implication that it is unexpected and a sense that I could have spoiled that ‘good progress’, and would have to hold myself responsible for the consequences if I fail my exams. It was certainly true, though, that I would have competing demands for my concentration and attention. During one of the training courses for the professional exams, I first felt the ‘butterfly’ movements of the foetus, which distracted me from my study, but only in so far as I allowed it to. The pregnancy, rather than providing a reason to give up on the study, presented me with even more of an impetus to pass the dreaded PE1 exams, as a safeguard for the future, and to bring that part of my training, albeit not the final stage, to a close.*

*In the event I was referred in the Auditing paper, and had to take the resit. The timing of this was unfortunate because the next sitting of the examination occurred just after the baby was due to be born. I hoped to be able to take the week-long revision course on Auditing run by the training firm which had prepared us for the examinations, but this took place during the week of my due date, and would have required an hour long journey into the city each day by train. The training firm, though supportive in providing revision materials, discouraged me from attending, as I think they were worried that I might go into labour during class. So I sat at home feeling huge and expectant, reading auditing manuals and books on baby care.*

*My daughter was born late, after a traumatic and extremely long labour, but I was determined to take the exam just ten days later and felt compelled to continue to revise. I remember a visit made to my home by the midwife about five days after the baby was born, where she expressed surprise at finding me sitting in the garden, the baby asleep in a pram, washing drying on the line in the breeze, surrounded by my auditing texts, in an apparent state of calmness.*

*I arranged for my mother to look after the baby whilst I sat the actual examination, and as I was breast-feeding I expressed milk in case the baby was hungry. I was concerned that I would not be able to sit on a hard chair for the three hours duration of the exam as I still had stitches after an episiotomy, which were very uncomfortable, so I practised sitting on hard surfaces, lengthening the time endured each day. I recall very little about the exam itself other than the fact that my breasts became increasingly painful as they engorged with milk, which finally oozed out, drenching my T-shirt, and dripping onto the exam paper.*

I could stop this part of the narrative here at a point where the reader may have a chuckle or feel disgusted, but it would only tell part of the story. The reality is that life went on after this event and I had to come to terms with becoming a mother.

*It may have been the stress of taking the exam so soon after the birth, or the difficult nature of the birth itself, but maternal love did not come easily to me. I did not experience the emotional bonding, joy or instant love that I had been led to expect from my reading of baby care manuals and magazines. Rather I knew I was responsible for this small being and tried to take care of her as best I could, but*

*found the experience draining and slightly numbing, as if the capacity for feeling had been withdrawn from me. The baby cried a great deal, would not sleep, and had prolonged bouts of colic, which left me feeling somewhat of a failure as a mother.*

*So the apparent calmness of my revision in the garden belied the state of turmoil that I was in during that time and for some months afterwards. I wonder now why I was so determined to complete this exam. It was as if the professional training was some kind of roller coaster that would not stop until the very end of the ride. It never crossed my mind to defer the exam, to ask for any special arrangements, or for the difficult circumstances to be taken into account. I felt that the hallowed halls of the ICAEW would not allow for any admission of frailty.*

This account, like the earlier part, is equally a construction of events the emphasis of which can change, again depending on the context or the intended audience. It could be related as a humorous tale about a comical situation regarding the after effects of childbirth; or it could be a diatribe against students asking for apparently trivial circumstances to be taken into account regarding their examination performance, of the 'we never had it so good' variety.

The first part of the narrative of *Becoming a Mother* is also similar to the earlier autobiographical narrative on *Training in a Large Firm*, in that it illustrates triumph over adversity in the actual examination, but the second part of the story demonstrates that this was, perhaps, earned at a cost, namely the difficulty of bonding with a new baby, and raises the question as to why this was necessary. At the time I could not decide if the qualification was a meaningless piece of paper,

with little real significance, given the life-changing event I had just gone through, or an essential attribute for a future career. Both views reflect the extremes of identity, of devoted mother and successful accountant, with which I was grappling. Indeed, the two parts of the story are necessary to give a more holistic view of my sense of self at this time.

The form and order I have given to my autobiographical account adopts ‘aspects of autobiographical writing, such as linear progression, realisation through time, “discovery” and “recovery” of self’ (Kehily 1995: 25), but this narrative is clearly different from the disjointed, fragmented, extended or traumatic way in which I experienced it. Indeed as I write the account, I re-experience the events and feelings described through a filter of time, memory, and reflection and wonder whether they should be interpreted as me attempting to be a superwoman coping with all these events at one time, wanting to be the archetype of the ‘good mother’ by bonding closely with my child, or whether this is an account of my obsession with the need to fulfil an obligation, which, though it derives from the expectations of the profession to which I belong, is possibly only there in my own head. Of course, ultimately, the tale has a ‘happy ending’. I passed the exam and now have a loving relationship with my daughter, but it raises issues about the norms and cultural expectations of ‘success’ within both motherhood as an institution and as a personal experience, and within the accounting profession.

### **Moving to a Smaller, Independent Firm**

*My husband was offered a promotion to a new post in Hull while I was pregnant with my first child. This was my home town, and although I had always wanted to*

*escape its parochial clutches in my youth by moving to somewhere more vital and cosmopolitan, the prospect of returning to some family support, particularly from my mother, was enticing. We moved two weeks after the baby was born, just after my exam, into my mother's house for two weeks, and then into our new home.*

*There was no prospect of going back to my old post at the large firm in Manchester, but a few months after the birth I was depressed, and still had not become wholly comfortable being at home with the baby and began to wonder if some form of employment would make me feel more human again. I came to realise in retrospect, through reading, and attending classes run by the National Childbirth Trust (NCT), that I was probably suffering from some form of post-natal depression, which at the time I did not recognise. Going back to work seemed an emotional necessity to enable me to get back to a state where I felt stimulated and valued. Having passed my PEIs, it seemed sensible to continue the accountancy training, yet I did not want to devote myself wholly to work at the expense of my child. I enquired of the ICAEW whether it was possible to undertake a training contract on a part-time basis, and was told that this had occurred where women had children and went back to work in the same firm, but never by going to a new firm. If, however, I could find a firm willing to take me on, it may be negotiable. I wrote to training firms in Hull and managed to secure a part-time post with a five-partner, independent firm, which was ground breaking for the ICAEW, and for me was the beginning of a treacherous, emotional journey of balancing motherhood and a professional career. Paradoxically, once I was back at work, I began to settle down with my child and feel the bond of maternal love.*

## **Small Firm Culture**

*Being back at work in a social environment did help to restore me to some sense of equilibrium after the birth of my first child, but there were two main reasons why the experience in this small firm was very different from that of the large firm. Firstly, as I was working only 21 hours per week initially, the nature of the work was quite different. Rather than undertaking audit work, I was mainly working within the office on a portfolio of clients for whom I prepared financial or management accounts, and taxation and VAT returns, which gave me an excellent understanding of the intricacies of accounting and much greater experience of dealing with other parties, such as solicitors, or the Inland Revenue.*

*Secondly, the culture of the office was quite different. Within the large firm, there was a reasonable number of female accountants, though still fewer in comparison with the male staff, with a small number at a moderately senior level. Here, I was the only female chartered accountant trainee, and other women tended to be in junior administrative roles. The firm was dominated by a formidable senior partner with a penchant for sexist behaviour, who intimidated junior staff, and took delight making suggestive sexual comments. Several young administrative staff did not stay long under his management. If you were summoned to his office, you were obliged to attend, despite knowing that the business reason would be accompanied by some crude comment. He once told me of his suggestive dreams he had supposedly had about me the night before, to which I retorted that it sounded more like a nightmare to me. I found him annoying but not seriously threatening and complained to the managing partner who was my line manager, but to little avail. His comments to me only ceased when I became pregnant with*

*my second child, as either he did not find this state attractive or he interpreted it as making me less 'available' in sexual terms. The attitude of the senior partner probably infected the rest of the firm. The other male staff, at all levels below partner, displayed what I considered pornographic calendars, depicting women's genitalia, in their offices, about which I complained vociferously and persuaded some of them to remove, but the atmosphere remained vehemently male, with a lot of macho swearing, smoking and drinking at lunchtimes.*

Reflecting back now 15 years later, much of this behaviour was completely unacceptable, but at the time it pervaded the office and few people, including myself (somewhat to my shame now), thought to complain formally, as the main perpetrator was in too strong a position of power as the boss.

### **Balancing Work and Motherhood**

*My second daughter was born just after I passed the final professional examinations. Both my children were desired and planned but the timing was a little awkward by my being pregnant during the build up to the examinations, which caused extra pressure during the pregnancy. This probably reflects some of my ambivalence about continuing with accountancy training and my career. The urge to have a child was stronger than any pragmatic decision to delay it until after I qualified. Balancing study, work, and motherhood was not an easy option, so it was with some relief that I embarked on a period of maternity leave. I regarded this as a period of real freedom, away from the constraints of work and study, and a chance to spend time with both my young children. I recall these few*

*months with great fondness. The second time around I was relaxed, more in control, more experienced, and felt much more competent as a mother.*

*The small accounting firm I was working for was surprised that I intended to take the maximum possible time off work. I think they thought that, as I had just passed my professional exams, I would want to get ahead in my career. In any event, I had agreed to go back to work full-time, whereas before the birth I had been working 21 hours per week. The reasons for the increase in my hours were the changing demands of the firm together with the constraints of obtaining adequate childcare. While working part-time after the birth of my first child, I had predominantly worked on client jobs that could be done in the office, with fairly flexible hours. Now I was qualified, the firm expected me to take on more responsibility for clients, with a higher degree of client contact, possibly working at client premises. Both my children were at a day-care nursery, which provided good care, but which charged for it in blocks of time 8 a.m. – 1 p.m., and 1 p.m. – 6 p.m. My husband had a demanding job, though not necessarily harder than mine, working fairly long hours with some early evening work, which prevented him from caring for children during the day and collecting them on particular days. This meant that I had to fit my working hours around the nursery, while still accommodating the needs of the firm. If I worked only half days, the firm perceived that it would be difficult for clients to accommodate this. If I finished early I still had to pay full nursery fees, while earning less income. To secure the nursery place I had to pay a retainer even when not using it, so it became easier and more cost effective simply to work a full-time working week.*



*I found working full-time very difficult. I missed my children immensely and found it an emotional wrench to leave them, particularly the new baby, after returning from maternity leave. I wanted to work in order to develop my opportunities in my accounting career, maintain mental stimulation and social relationships, and give myself some independence. In addition, there was a financial imperative, as the family needed the extra income, although, as 70 per cent of my earnings at that time were taken up with childcare costs, I often wondered whether the effort was worth it. I found myself juggling weaning, nappies, diaries and audit files.*

*One of the most difficult things to deal with was when one of the children was sick, which inevitably occurred fairly often, as they came into contact with many other children at the nursery with the usual childhood ailments, coughs and colds. There were many times when I sent them to nursery, and later to school, when they were not quite well, so I clearly perpetuated the spread of germs to other children. It was always a difficult decision, deciding how to prioritise work and domestic responsibilities, and invariably I seemed to get it wrong. I would cancel events at work only to find that the child was up and about soon after, or I went to work and received the dreaded telephone call from the nursery to collect the child immediately because she was too sick to be in childcare, with the damning implication that she should not have been sent in the first place. Guilt in being a mother is rife.*

*During one particularly difficult incident, one of my children had chickenpox, and was excluded from the nursery for being infectious as well as being really quite sick. The firm allowed me to work at home during this period, partly in an attempt*

*to be helpful, and partly because deadlines were approaching on work that I needed to complete. I found this arrangement very problematic to implement, however, because it was almost impossible to work whilst nursing a fractious, sick child. I could devote myself satisfactorily to neither work nor child, sitting on the settee, with a clinging, feverish child on my lap, surrounded by clients' papers and files. Despite working late at night and receiving support from my husband, I felt swamped and pressurised. But for the pressure of work, it may have been easier to have taken a period of leave, whether paid or unpaid, to get through this instance.*

*I lasted only five months working full-time, before I felt compelled to ask if I could return to some kind of part-time arrangement. I was stressed, miserable, over-tired, and felt that I was not doing justice to either my work, or my role as a mother. Despite my earlier problems with the senior partner, the firm were generally supportive, thanks largely to the managing partner for whom I worked and with whom I had a good relationship, but as I was the only qualified female accountant in the practice, and the only woman with very young children, they did not seem to have much experience of how to respond to my attempts to balance job demands with childcare issues. The managing partner once said to me:*

*'The trouble with you, Kathryn, is that you are not spontaneous enough'.*

*By this, he meant that I could not easily work late in the office on last minute problems and I could not continue meetings after work in the pub without prior notice. Of course, I could have arranged to do all these things, particularly as my husband did his share of childcare, but once the day's transport, picking up children, and working hours were planned, they were difficult to change at short notice. The only way I coped with the conflicting demands of a professional career*

*and small children was to organise my time meticulously, and though I could not be 'spontaneous', I felt there were other ways of organising work patterns such as taking work home and working very hard while in the office which were equally valid.*

This part of my autobiography illustrates some of the problems experienced by many working parents during the early years of bringing up children. The difficulty of juggling responsibilities is not unique to me. Mothering identity is constructed within a moral discourse (Gieve 1989), such that women experience tensions between motherhood as an institution of social control on the one hand (Millett 1971), and an celebration of essential womanhood on the other (Rich 1977). The events here suggest the quandary I experienced during this time, trying to be successful in my accounting career while simultaneously desiring to be an active carer for my children. I wanted to be the one who looked after my children when they were ill, even though my husband or another person could probably have done the job equally well. My job was no less demanding than my husband's but I tended to assume primary responsibility for the children, whether from my own volition or the constraints of societal expectation, and in doing so I struggled with the demands of my professional career. However, if I simply interpret my commitment to motherhood in this narrative as gender role conformity, I may trivialise and neglect much of my experience and the meaning of my actions. Motherhood, as Innes (1995: 155-6) suggests, 'is both a very ordinary thing to do and utterly extraordinary...it brings emotional intensity and banality in equal measure'. Hence, the narrative emphasises a construction of events and meanings which stresses the constraints imposed by outside forces, such as the firm, the

nursery, and the social expectations of motherhood (and indeed fatherhood), on my developing sense of self. The story illustrates a concept of identity that holds in tension the danger of lapsing into inauthentic self-determination by the 'they' (Heidegger 1926/1962) and the possibility of transcending such determinations through a steadfast, conscious pursuit of an authentic self that is mediated through the construction of inter-subjective narratives (Kearney 1996).

This part of the narrative also demonstrates the significance of temporality in the construction of the self. 'Narrative is a universal feature of social life: it is the fundamental mode through which the grounding of human experience in time is understood' (McNay 2000: 85). My temporal location at the time of these events was in the early stages of both motherhood and an accounting career, and choices about who I was and what I did were rooted in this context. At this time my accounting and mothering identities were primary, but since then there has been a shift towards an academic identity. Writing this thesis and reflecting on accounting and mothering illustrates this shift, though for me the mothering identity never fades in intensity: rather it simply develops as children grow. The fact that I was a professional accountant in the past, but am no longer, shapes me into the kind of academic that I am now and may be in the future. This illustrates Heidegger's paradox that 'we cannot be reduced to what we are at any given moment – our present characteristics. I am not just what I am – I am who I am not' (Polt 1999: 69). Who we are emerges from the past, but the future also determines the past, as it enables understanding of our past selves. The future affects how we read and understand our narratives on the past, as we actively produce the self in making choices about our future according to how we make use

of our past. Thus, with a narrative model of identity construction, the sense we make of our past depends on our projection of the future (Reedy 2004), and as Kearney (1994: 59) suggests:

“As soon as I realise myself as I am now, I am already imagining myself as I am no longer (my past self) and as I am not yet (my future self). My present self is haunted by past and future absences”.

### **Moving into Academia**

*I began to realise that the culture of this small firm was not one in which I felt comfortable, despite there being one or two good people working there. My line manager, the managing partner, was very humane and helpful, and encouraged me to progress with the professional exams as well as with professional experience. I was slowly being groomed for a more senior managerial position within the firm and may eventually have achieved this, but promotion in such a small firm was frustratingly slow in coming, almost a case of waiting to fill dead men's shoes. More importantly, I was uncomfortable with some of the work I was being asked to do, though it was never in any way illegal or unprofessional, but it often involved trying to reduce tax liabilities for very wealthy people. Politically and ethically, I thought such people ought to contribute more of their income in tax to combat social inequalities. I felt stifled by the work, by some of its protagonists and the culture.*

*Above all, the appeal of the accounting profession itself had begun to wane. Although it had taken me an arduous five-year endeavour, allowing for maternity leaves and a part-time contract, to become a fully qualified accountant, and I had worked for two years post-qualification, I was no longer sure that this was the kind of career I wanted to pursue. Moving back to a larger firm may have removed*

*some of the frustrations of the small firm culture, though paradoxically this was not an easy proposition unless I was prepared to travel to a nearby city like Leeds where there were many larger firms, as the independent firm I was in dominated the local market, and few larger firms had offices in Hull. However, this would not have removed my more fundamental dislike of 'being' an accountant. I wanted to be a different kind of person, allowing for more creativity, flexibility, and autonomy, in a role that allowed me more space and time for my children.*

*The shift to yet another different career, in academia, was easier than might have been expected, because I was unhappy enough to feel able to take some risks. I began to investigate the possibility of going back to some form of teaching, which, despite abandoning some years earlier, I had enjoyed. When a full-time post teaching finance and accounting was advertised at a higher education college in York, I applied rather speculatively and was given the job. The professional accounting qualification, together with a teaching qualification, had always been an opener of doors, and enabled me to pursue a new endeavour, so it is difficult to regret undertaking it. While teaching there I studied a part-time Masters in Accounting and Finance, then embarked on a part-time PhD and began the shift into a new role as academic, which led to my current post in a university with a strong research culture.*

### **Concluding My Autobiography**

In the introduction I explored the centrality of autobiographical narrative to my thesis, and how it underpins the methodology of the thesis to elucidate new forms of knowledge about accounting and motherhood. In this chapter I have

demonstrated how the process of autobiographical narration, with its delving into the past and into memory, forms an important part of identity construction and a means of re-experiencing past experiences that shape, and allow greater understanding of, the present self. In writing my own explicitly autobiographical and reflexive account, the narrative expresses the experiences and values of myself as narrator, while simultaneously constructing, formulating and re-making those values and experiences, in an active and reflexive process. The principle of creativity as a form of agency is central to this process, as the working of the imagination on the discursive and experiential resources available to the individual becomes a form of micro-political action and a potential subversion of dominant discursive formations.

In the next chapter I will develop this notion of the narrativity of existence further by discussing how it can be applied to the life histories of others and demonstrating the methodological benefits and issues arising from such an approach.

### Chapter 3 – Seeking Other Voices: An Oral History Study

*"If we had a keen vision and feeling of all human life, it would be like hearing the grass grow and the squirrel's heart beat, and we should die of that roar which lies on the other side of silence".*

(George Elliot 1871/1982: 226)

#### Introduction

As I argued in the Chapter 1, the use of experience provides a sound epistemological base if it is treated critically using a process of reflection which gives attention to politically based perspectives. In Chapter 2, I gave my personal narrative of being an accountant and mother, but I know from talking to other women accountant colleagues and friends that I am not alone in experiencing some of the issues and feelings which have shaped my identity. I therefore intend to explore my own experience alongside the experiences of other women who are, or have been, part of the accounting profession, and are also mothers, to enable me to explore any resonances between us.

*"It is because we all live out narratives in our lives and because we understand our own lives in terms of the narratives that we live out that the form of narrative is appropriate for understanding the actions of others. Stories are lived before they are told".*

(MacIntyre 1984: 212, cited in Ellis and Bochner 1992: 97)

In this chapter I outline the oral history methodology used in the study to elucidate the experiences of other women, with particular reference to feminist approaches. I first describe an initial oral history pilot study involving six women. With some reflection on refinements to the method, including the selection of participants, I then describe a subsequent larger study involving a further nine women. I illustrate the process of the method itself, together with some issues arising,



including the style and location of the oral history interviews. Finally in this chapter, I explain how I will interpret the oral history narrative data, and describe its subsequent presentation in the remainder of the thesis.

### **An Oral History Methodology**

I used oral history to collect stories of the lives of other women. Oral history has long been a methodological tool for historians (Vansina 1985; Thompson 1988; Yow 1994) to collect data about nearly all elements of people's lives, including health, family life, work experience, and political involvement. Invariably it is used by participants to tell the researcher less about events themselves than their meaning to the individuals concerned. As such it allows for the description of feelings, emotion, memory and identity, which more formal documentary sources may fail to pick up. Oral histories also facilitate connections between social groups and roles, giving insights into the lives of many, because the narrator weaves their story with those of significant others, such as, in this instance, children, parents, husbands and partners, employers and colleagues.

The term 'oral history' encapsulates various forms of in-depth life history interviews, biographical interviews, and personal narratives. Wright (1986) argues that oral history is different from simple autobiography in terms of the 'degree to which the subject controls and shapes the text' (Wright 1986, cited in Reinhartz 1992: 130). Both involve a person telling their own life-story, but oral history is interactive, drawing on another person's questions. This method relies on my ability as a researcher to elicit information from the participant, and requires interviewer skills of restraint and listening, as well as interviewees who are willing to talk and reflective. Oral history differs from a straightforward interview,

however. While interviews have some similarities to oral histories, in that they are typically created through interaction drawing on another person's questions, they usually focus on a particular experience or phenomenon. In contrast, oral histories deal more broadly with a person's past, and range widely over many different topics. Some feminists use the term 'phenomenological interviewing' to encompass oral histories (Reinharz 1992) which suggests an interviewee-guided investigation of a lived experience that asks almost no prepared questions. For the purpose of this study, I felt, however, that using open-ended questions to probe aspects of the narrative would maximise discovery and description. I therefore use the term 'oral history' to encapsulate in-depth personal narratives, in which I encourage participants to reflect on their identity, aspirations, emotions and experiences within the accounting profession and within their mothering role.

Despite the proliferation of oral history in historical research, it has rarely been used in the accounting context. Collins and Bloom (1991: 23) did call for the use of oral history in accounting but largely to suggest that it should be used to 'supplement and clarify the written record' and verify other forms of history, as a method of triangulation, rather than as a methodology in its own right. Carnegie and Napier (1996: 29) reviewed the role of history within accounting, specifically arguing that 'oral history's greatest potential lies in its ability to capture the testimony of those effectively excluded from organisational archives', and 'provide much insight into the effect of accounting on the managed and the governed'. Matthew and Pirie's (2001) use of oral history to capture the stories of auditors gave an interesting insight into the work practices of the participants, but they suggest:

“The job of the historian is to find out what happened in this past reality and to explain it by a process of establishing a hypothesis backed up by argument and evidence, which in turn can be substantiated or related by a similar process”.

(Matthews and Pirie 2001: 4)

Their approach was quite different from mine in that I was searching for meaning and perceptions amongst the participants rather than simply facts about their lives. They also use a rather different method, referring to their oral histories throughout the text as ‘interviews’ rather than histories, narratives or conversations. They suggest that, originally:

“It appeared important at the outset that the interviews be rigorously structured to give consistency and to allow a comparison or responses to be made and analysed but... rigour had to give way to flexibility in the structure of the questioning because of the heterogeneity of the respondents”.

(Matthews and Pirie 2001: 2 - 3).

As I discuss in more detail later in this chapter, I used a highly flexible approach to the gathering of the narratives, being guided by the participants, and would not consider this to be any less rigorous, as it allowed the production of detailed and very personal accounts. Moreover, Matthews and Pirie (2001) argue that as researchers they should be dispassionate and detached, in opposition to Hammond and Sikka’s (1996: 91) view that ‘the oral history researcher is deeply involved’. As my research project is so personal to my own life, contrary to being dispassionate and detached, I am clearly emotionally involved, but rather than detracting from the research, this has the potential to add empathy, understanding and passion. I discuss the methodological and ethical issues arising from this closeness to the research and emotion in the research relationship in more detail in Chapter 5.

Hammond and Sikka (1996: 91), giving Mumford (1991) and Parker (1994) as examples, suggest that the actual main outcome of oral history in accounting 'has been to give visibility to the views of well-known accountants rather than to give voice to the people who have been excluded, oppressed and exploited in the onward march of the institutions of accountancy'. While, more recently, biographical approaches to accounting research have become more common (Hammond 2002; Kim 2004; McNicholas *et al.* 2004) as researchers recognise the rich data that such methods elucidate, there is still a suggestion that the accounting context renders some of its participants 'voiceless'. For the women in my study it is likely that no written or other form of record already exists which may be used to document their experiences. Indeed, the oral history narratives may be the first time that they have had the opportunity to voice their identities. Kyriacou (2000) recognised this in her choice of the oral history method to provide insights into the lives of ethnic minority women accountants. An oral history methodology has the potential to enable the voices of those marginalised to be heard by capturing their lived experience, thus offering 'deeper and different understandings of the role and influence of accounting' (Hammond and Sikka 1996: 92).

### **Feminist Approaches to Oral History**

There is a strong theoretical basis for the use of experience and the subjective in the research process, deriving particularly from feminist researchers (Roberts 1990; Cotterill and Letherby 1993; Stanley and Wise 1993). Whether or not self-consciously defined as feminist, many voices express a shared opinion that it is important to problematise and centre women's diverse situations, and the institutions that influence those situations, with reference to theoretical

frameworks, in the interest of realising social justice for women (Olesen 1994). Feminist advocates of oral history argue that this methodology can be used as a vehicle for change. Edwards (1990: 479) argues that a feminist methodology derives from three principles: firstly, it should start from an examination of women's experience because the 'personal is political' and 'social structures can be examined and understood through an exploration of relationships and experiences within individuals' everyday lives'; secondly, that it should act as an instrument of change and avoid exploitative relationships between the researcher and the researched; and thirdly, that it should locate the researcher firmly in the research, both intellectually and reflexively. Feminist historians, therefore, draw from oral history and autobiographical sources to substantiate arguments about marginalised histories inaccessible through conventional documentary sources, with moves towards empowerment by giving voice to individual experience of oppression (Chamberlayne *et al.* 2000). Reinhartz (1992: 126), paraphrasing Gluck (1979: 5), argues that 'women's oral history is a feminist encounter because it creates new material about women, validates women's experience, enhances communication among women, discovers women's roots and develops a previously denied sense of continuity'. Life histories are invaluable as a feminist method because they do not fracture life experiences but provide a means of evaluating the present, re-evaluating the past and anticipating the future, while offering a challenge to other 'partial' accounts (Letherby 2003). It is this potential to give voice to the marginalised and to encourage participants, including myself, to consider the impact of the accounting profession on our lives, to encourage reflection, and, in so doing, become a vehicle for change, that I hope to capture by the use of oral history.

### **Addressing the Problems of Oral History**

As Gluck and Patai (1991: 2) found, oral history is problematic in involving 'at least two subjectivities, that of the narrator and that of the interviewer'. While the telling of a narrative may be empowering for a participant, the control of the narrative eventually shifts to the researcher with a potential imbalance of power, an issue which I discuss further in Chapter 5. Oral history requires intimacy and trust, and a minimisation of the hierarchy between researcher and participant, to be successful. The researcher should be prepared to answer respondents' questions, share experience and knowledge to minimise this hierarchy, in a reciprocal process (Oakley 1985), so that when the relationship is reciprocal, the response by the participants is much fuller (Harding 1993; Brooks 1997). Narrative approaches to producing data emphasise that meaning is created *within* the research pair, as the participant in the research, together with the researcher's responses, constructs the story within the interview rather than it being a neutral account of a pre-existing reality (Day Sclater 1988; Polkinghorne 1988; Hollway and Jefferson 2000). Feminist methodologies, which stress the importance of achieving empathy and reciprocity in the research relationship, thus facilitate the understanding of others through the use of narrative.

A further issue is whether one should interpret the oral history or let it speak for itself. Reinhartz (1992: 137) argues for analysis, which would seem to be essential to my work in order to analyse the themes arising from women's experience and their relation to the accounting profession. As the purpose of the thesis is to extend both knowledge *and* understanding of women's lived experience of the

accounting profession and motherhood, then this has to be analysed and interpreted to pull together commonalities and suggest reasons for difference.

Another issue is that feminist oral historians generally study the relatively powerless and in doing so give a voice to the voiceless.

“The narrative method of collecting people’s ‘life histories’ is not only seen as a way of developing participatory research, but is a method that enables the discovering of the social experiences of ‘silenced women’ (or other silenced groups)”.

(Geiger 1985: 335)

The women accountants in my study are not from totally powerless groups: rather they are highly educated, white, middle class, literate women. However, they may still have experiences which have remained hidden: the child-desiring, child-bearing, child-raising, child-rejecting feelings that are part of their personal identity and intrude on or relate to the professional. I contend that the experiences and identities of women in the accounting profession have been largely marginalised. My work may enable a *different* voice to emerge, which has been suppressed by the profession in which these women work or have worked. The issue then arises of how to select participants for the research.

### **Selecting Participants: Issues of Sameness and Difference**

Selecting participants for research purposes is often problematic. Feminist theory has explored difference, being the recognition of diverse social experience, between men and women, but there is also widespread recognition (see Barrett 1987; Gallhofer 1998; Oakley 2000; Earle and Letherby 2003) of difference between women themselves, in relation to class, race, sexual orientation, disability, age, religion, ethnicity and nationhood. Gallhofer (1998) criticises some liberal

feminist research for using the term 'woman' as if it were a unitary and universal category, and suggesting that the concerns addressed and issues raised are of equal importance and relevance for all women, thereby failing to address the differences between women and the significance of these differences. This creates what Zinn and Hill (1996: 322) refer to as a 'false universalism', in which there is danger that researchers, at least in effect, privilege the concerns and experiences of a particular group of women whilst silencing those of others (Hammond and Oakes 1992). This can occur when research looks at the experiences of particular groups of women but presents the insights gained in such a way as if they were valid for women in general.

In my research, I intended to explore my own experiences and myself, hence the participants for my oral history study were relatively similar to me in terms of age, motherhood status, professional status, social class, and race. They were not intended to be a representative group as I did not intend to treat myself as a model for others, but if there is no justification for treating people as axiomatically alike, there may be equally no justification for treating them as automatically different. The assumption of their difference is as questionable as the assumption of their sameness. The participants in my research may well be both similar to, yet different from, me. We shared the same experiences to some extent, and it is these experiences that I intended to explore. How we dealt with them and felt about them may be different. Moreover, it is a mistake to assume that people with similar profiles can provide an easy basis for generalisation because they must have been achieved via similar biographies. Even with the same profiles and



biographical similarities there can be significant differences in meanings for people (Hockey and James 2003).

The participants in my research project will share a degree of sameness, whilst simultaneously revealing difference. Although, in the following quote, Stanley and Wise are referring to women in general, equally women accountants and mothers can be argued to be a:

“...socially and politically constructed category, the ontological basis of which lies in a set of experiences rooted in the material world, [and yet]...the experience of women is ontologically fractured and complex because we do not all share one single and unseamed reality”.

(Stanley and Wise 1990: 21-2)

There is no single meaning of being an accountant or a mother, as identity is so personal. Yet it is still possible to speak of women sharing aspects of a common identity. As Letherby (2003) suggests, the social construction of a set of women is based on a common reality that, despite their apparent internal differences, is based in common oppression or exploitation. Such a material reality includes representations and categorisations as well as material circumstances (Maynard 1994b). While women's experiences as women are diverse and distinct, their experiences of, and treatment by, public and political institutions are sufficiently equivalent to reveal certain common problems and responses (Marchbank 2000).

As Letherby (2003: 55-6) suggests:

“Globally we have evidence women are oppressed in many ways, so although universalizations are untenable it is possible to talk of general properties and to highlight similarities as well as differences in women's experiences. Women do share experiences across and in cultures, so although categories of women are not necessarily unitary this does not mean they are meaningless”.

It is through our inter-subjectivity with other people that, despite our ontological distinctness, we assume that we can and indeed we *do* share experiences, such that we recognise ourselves in others and they in us, so that we can speak of common experiences (Stanley and Wise 1990).

### **An Oral History Pilot Study**

To begin to understand the experiences and identities of women accountants, and the interaction of their professional roles with a mothering identity, I carried out an oral history pilot study in the spring of 2002. This involved obtaining oral history narratives from six women. The women were not selected to form a representative group, because, as discussed above, the study aimed to explore and interpret the personal experience of being an accountant and mother, rather than sample a specific population. The only criterion for the pilot study was that all the participants should be professionally qualified accountants. Two each were members of the Association of Chartered Certified Accountants (ACCA) and the Institute of Chartered Accountants in England and Wales (ICAEW), having trained within accounting practice, whilst the two remaining were Chartered Institute of Management Accountants (CIMA) members, having trained in industry. Two of the women additionally had Chartered Institute of Taxation (CIOT) membership, and all were at the time working in a role that utilised their accounting expertise, whether part-time or full-time, and were spread geographically around the UK. Finding suitable participants for the research was not difficult at this stage. Some of the participants were previously known to me professionally or personally, so that their involvement echoes the method used by Talbot, Beech and Vaughan (1980). One was a personal friend, and I knew another because we were both

involved in a voluntary group in our local area, and had at one stage used the same childminder. I met one woman at a conference in the very early days of my research and, as she expressed an interest in my work, I contacted her at a later date to ask if she would become involved. The three other women involved in the pilot study were obtained from 'snowballing' techniques, whereby they were referred through contacts, including other participants who had already agreed to take part (Bailey 2000; Bailey 2001; Miller and Bell 2002: 63).

In addition to issues of professional identity, another area I was interested in exploring was the identity of motherhood, and the interaction between the two identities. I therefore chose to obtain oral histories from accountants who also have children. The women in the pilot study had ten children between the six of them, with ages ranging from 1 to 12 years. One of the participants, however, was a friend whom I knew has, in agreement with her husband, deliberately chosen not to have any children. She was included in the study at this stage because I felt that she would tell an interesting narrative about her accounting experiences. In addition, I had often wondered whether her lack of desire to be a parent was related to the apparent high pressure of her demanding accountancy job. In truth, I also speculated that as she neared her late thirties she may have felt, as I had some years earlier, an irrepressible desire to become a mother, the clichéd 'tick of the biological clock'. This speculation perhaps indicates more about my own social conditioning than that of my friend. Pronatalist discourses and those that denigrate voluntary childlessness persist, despite the considerable changes and increased autonomy experienced by women during the second half of the 20th century (Gillespie 2000). I found it difficult to envisage a life without my own children,

and as understanding this strong desire was one of the central tenets of my research, it seemed valid to ask, where appropriate, why this was not the case for other women.

Names of the participants in the PhD study have been changed to protect their identities. For the purposes of this research the women from the pilot study are known as Amanda, Annette, Caroline, Hannah, Melissa and Susan.

During the empirical work I kept a fieldwork diary to record my reflections on the process. In addition, the oral history narratives themselves were tape recorded, with the permission of each participant, to provide a complete record of their accounts, which was then transcribed by a typist. Each oral history interview was preceded by an introductory preamble from myself about the nature of the project and what they should expect in the process. This was intended to ensure that the participants were fully informed as to the type of research in which they were involved, and to include some reassurance to the participants about the confidentiality of any material they divulged. Factual information regarding the participants, relevant to their professional and mothering identities, such as where and when they trained as an accountant, and their motherhood status, was ascertained in the initial stage of the interview. The relaying of these facts was designed to put the participants at their ease in talking about themselves, before a more personal, thorough narrative was sought. However, if the participants immediately began an in-depth account, this was not interrupted, as facts could be ascertained and checked throughout the narrative. I regarded it as important, however, that I had a clear sense of the participant's 'timeline' of events in terms

of when and how their professional and mothering identities inter-linked with each other.

The actual oral history experience was designed to be as open and fluid as possible, rather than highly structured, allowing the narrative to be shaped by the participant, as, after all, it was their history which was being told. It was intended to be conversational in style to allow the participants the freedom to articulate their own story. However, prior to the pilot study, draft interview questions (see Appendix 2) were prepared as an aide memoir to facilitate the flow of the interview, and enable me to interject with appropriate questions where necessary.

I recognised that not all the questions listed would be appropriate to all participants, nor were they intended to form a script. Some of them were overlapping or even contradictory depending on the circumstances of the participant. They acted, however, as a mechanism to enable me to consider how to frame questions appropriately. I wanted the participants to tell their own story of their experiences over time. The suggested questions were chosen in order to facilitate this process. While I did expect some themes to emerge, pre-identified from my reading of the literature referred to in several chapters in this thesis, I did not wish to interrogate the participants on each of these themes individually, as I believed that this would interrupt the flow of their own narratives and could potentially distort the importance given to each of these aspects. The themes I anticipated emerging, together with the annotation I used for each, were as follows:

Accounting Profession	<b>AP</b>
Professional Socialisation	<b>PS</b>

Structure and Agency	<b>SA</b>
Embodiment	<b>EM</b>
Identity – professional	<b>IP</b>
Identity – mothering	<b>IM</b>
Authenticity	<b>AU</b>
Fragmentation/Multiplicity	<b>FM</b>

The questions were designed to link to these themes, hence the annotation beside each question denoting a particular theme to ensure for my own purposes that appropriate questions had been posited to cover each area, should the themes not have emerged naturally from the narratives. However, I also expected that other additional issues would probably emerge from the interviews.

The pilot study was successful in both process and content in developing the oral history methodology. As I grew more confident in the meetings, I was able to focus more on understanding the subtleties of the women's experience and less on ensuring that my questions were answered. My aide memoir questions had acted as a form of prop or prompt, which I thought I might need if the conversation dried up, but I need not have worried. The six women giving their life history narratives appeared to speak freely and frankly about their experiences. I became less reliant on my prompts and allowed myself to be guided by the participants, whilst encouraging them to digress into detail of their personal histories and to recount anecdotes about their lives as accountants and mothers. There were issues arising from the method, however, such as the effect of location and appearance, which I discuss in more detail later in this chapter. Further reflections on issues in relation to power relationships, familiarity, ethics and emotion in the research are considered in Chapter 5.

### **Extending the Pilot Study: The Second Oral History Study**

One issue arising from the pilot study was a slight shift in the focus of the group for the subsequent further study. While I had not intended the pilot study participants to form a representative sample population, and was expecting to find issues of difference and sameness, I decided in the subsequent study to focus on women who were mothers, as well as professional accountants, and to include no women who did not have children. Issues of motherhood were central to my own identity, and I wanted to explore the identity of motherhood further amongst other women, within the context of the accounting profession.

The process of undertaking the initial fieldwork had enabled me to reflect more on my own experiences. As Ellis and Bochner (1992) found in their subjective narrative on abortion, actually performing a narrative account as a form of drama extends the process of the enquiry by introducing a further dimension to the experience of the experience. In my case, though I was not performing my own autobiographical narrative in any sense, I was re-living it during the process of the research. By collecting the oral histories, I came to know myself better by observing and reflecting on the experiences presented by others, articulating my story in my own autobiographical narrative presented in Chapter 2, and by reviewing my own experiences in the light of others' narratives.

The second oral history study took place in the spring and summer of 2003, when I obtained the oral histories of a further nine women, bringing the total obtained to 15 in all. I knew only one of the women from this second phase, as she had been in a position senior to me during my training in the large accounting firm. I

searched for her name using an Internet search engine, and found her working as a finance manager in a venture capital firm. After I wrote to her asking if she would be interested in taking part in the research project, we quickly established e-mail contact and were able easily to arrange a meeting. A further three women were found through snowballing techniques or contacts from friends. The final five women were all employed by a large accounting firm in Manchester. In this case, I wrote to the training partner of the firm for which I originally worked<sup>6</sup>, detailing the study and asking if he could put me in touch with any women accountants with children who might be interested in taking part. Subsequently I received several e-mails from women in the firm offering their input to the study.

The women in the second phase of the oral histories are known as Alice, Anne Deborah, Judith, Julie, Katy, Lorna, Maureen and Nicky. Six of them were qualified with the ICAEW, two with The Institute of Chartered Accountants in Scotland (ICAS), and one with the Association of Accounting Technicians (AAT), an issue which I will discuss further below. They were spread around the UK geographically, although five of them worked in the same accounting practice. They had 13 children between them, with five women having recently returned to work following a period of maternity leave, including three of those from the same practice. Their professional roles encompassed tax, consultancy, audit, corporate finance, corporate recovery and commercial banking. One was a full-time mother, having previously worked as an accountant in the City.

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<sup>6</sup> Due to contraction of the number of accounting firms, the actual firm I approached is not identical to the one with which I originally trained.



Although I did not find it difficult to locate participants for my study, it was not always straightforward. I contacted five of the women, whom I did not already know, and who eventually took part in the study, initially by cold calling. This required sensitivity on my part to the inconvenience to them of being telephoned at work or home. It also gave me only a brief opportunity to explain to them the project and interest them in it. I informed them that I was an accountant and a mother to try to engage with them empathetically on the subject, and tried to prevent the research appearing too formal and off-putting by avoiding undue academic language. However, I did not want to appear patronising and, if they asked me for more details, I did explain that it was a sociological study. On two occasions, cold calling women whose names I had been given was unsuccessful. One woman did not want to take part, and another turned out not to be an accountant at all. With the five women from the same firm there were several issues to be resolved in securing the participants. Telephone calls had to be handled with sensitivity as I did not necessarily want to compromise their identities by making it obvious that their colleagues were involved, nor did I want to give them an opportunity to discuss the research too much amongst themselves prior to the meetings in case it perpetuated some kind of collective response. I was also concerned that as the communication about the research project had come initially from their senior partner in the firm, following my letter to him, there may have been, or have appeared to be, an element of coercion upon them to take part. If not, it may at least have been difficult to refuse the request. As the partner had facilitated access, I wished to ensure that there were no 'gate-keeping' issues, in that the women would not feel able to speak freely because they somehow perceived the research as linked to the organisation. Most of these concerns were

unfounded, as the women clearly did not know each other very well and, though they were aware others were taking part, they did not appear to have discussed the research collectively. In any case, they all had their individual stories to tell, and appeared to give them very willingly, showing genuine interest in the research, and freely discussing any issues they had with their firm.

I was not successful in obtaining narratives from all the women I had identified as potential participants. A sixteenth woman, known as Terri, had agreed to take part in the pilot study but cancelled the appointment owing to illness. I knew Terri through my involvement in childcare groups in my vicinity and through neighbourhood contacts, and I thought it would be interesting to hear her story as she worked as an accountant in the voluntary sector and had adopted two pre-school children. I was fascinated to hear whether the experience of bonding with and mothering adoptive children was similar to those of birth children. I approached Terri to take part in the second oral history study, to which she apparently readily agreed, asking me to send her some more details. I sent her a copy of the research proposal but she again cancelled appointments on two occasions, finally stating that she was having a difficult time balancing her professional and mothering commitments and it was a little too fresh in her mind to want to talk about it. Maybe the proposal had daunted her or she genuinely did not want to discuss her problems, though she was usually quite open about the adoptive status of her children. I had to accept that Terri did not want to take part in the project and did not approach her about it again. On the other hand, I was approached by Julie, one of the staff at the large accounting firm, and agreed to meet her to obtain her oral history narrative. I thought I had made it clear that the

project was about chartered accountants and mothers, so I was somewhat surprised and initially slightly annoyed when Julie announced in our meeting that she was not actually a chartered accountant but held an AAT qualification. On reflection, in our telephone conversations, I may not have made the criteria for the participants sufficiently clear. From Julie's perspective, she worked in a relatively technical position in the tax department of an accounting firm, so she perceived herself to be clearly within the accounting context, and the distinctions between the various accounting bodies may not have been relevant to her. She was also a mother, and clearly wanted to contribute to the project. I felt it would have been rude to reject her input to the research once arranged, so went ahead with the meeting, finding that Julie did indeed have some interesting narrative to contribute. As I wanted to take an interpretative approach to the narratives and did not intend the group to be a definitive sample, this warranted Julie's inclusion in the study. As Letherby suggests (2003: 102):

"Feminist researchers need to adopt a flexible approach which adapts to the emerging data, if women's voices are to be distinct and discernable".

### **The Process of the Oral History Interviews**

The oral history narratives were obtained in several different types of locations. Some women, including those whom I did not already know, were comfortable being interviewed in their own home, but this was often dependent on whether they were able to give their narrative undisturbed by children or other family members. Such meetings often began with the offering of drinks, general introductions, and a preamble of chitchat, which helped to make the atmosphere less formal and loosen the tongues of both the participants and myself. In addition, I went to people's homes casually dressed to try to maintain a relaxed, non-

intimidating environment. Some women, however, preferred to be interviewed in their place of work, where they could arrange their diary for an uninterrupted period, and all those working in accounting practice were able to meet in the office with the knowledge of their employers. Meetings on business premises tended to be a little more formal. Reception staff treated me rather like a client, and meetings were held in special meeting rooms or boardrooms. Indicative of the increased formality was my decision to wear smarter clothing to all these meetings, as I wanted to appear professional and businesslike, to fit with the premises, whilst not being inapproachable. Once the meetings began I tried to encourage the participant to relax by offering some introductory remarks. On one occasion the participant took me for lunch before the actual formal narrative began, which helped to break down any nervousness on either side.

Some of the participants felt that their workplace was inappropriate, or preferred their employers not to be aware that they were taking part in such a study, in case they disapproved. In these instances, I was able to arrange the use of a room at a local university, which was familiar to them (though not to me) and hence was still a comfortable venue. Even in this location, despite it not being an institution to which I was connected, they tended to begin more formally, despite my efforts to manage introductions and break the ice. This led me to feel that this apparent 'neutral' ground could still be intimidating to the participants, and actually reinforced their sense of 'being researched', rather than controlling the power relationships between the participant and myself as researcher. I found it more helpful actually to see the women in an environment with which they were familiar, such as their home or workplace, where they were 'being' some part of

themselves, in a more customary role. In choosing a location for each meeting, however, I was led by the needs and feelings of the participants.

In each meeting, I sought permission to use a tape recorder and gave a clear signal when the formal narrative had begun through the use of some initial factual questions and the activation of the tape recorder. Occasionally, however, this 'commencement' of the interview seemed artificial because some interesting material had already begun to emerge from the introductory preamble. Thankfully this was usually repeated in the actual narrative or I was able to refer back to the points later, but it made me aware that, although I was asking the participants to give me an oral history narrative of their lives, we constantly construct a narrative whenever we meet people in deciding what to divulge.

Robson (1993) suggests that any interviews lasting over an hour may be making unreasonable demands on busy interviewees, but the process of obtaining an oral history can take up to several hours, with the average length of my particular narrative meetings being over two hours. One meeting lasted for an exhausting four hours, yet the participant would willingly have continued the conversation if I had not had to leave to catch a train. All the women were generous in giving their time, often during days off work, evenings or weekends, and some had to go to considerable lengths to take part in the study by arranging childcare for the duration of the interview, or travelling to the interview location.

Initially during the pilot study, I had been unprepared for some of the difficulties of engaging in empirical interview work, but gained more confidence as the study

progressed. Firstly, there were the technological problems of dealing with tape recorders. I had anticipated the need for spare batteries and tapes, but had not foreseen the difficulty of being engaged with the narrative whilst monitoring the progress of the tape. On one occasion I missed the end of one side of the tape because I was so transfixed by the narrative. As Fearfull (2005) notes, the 'clunk' of the tape recorder ending the tape, suddenly and unexpectedly, may indicate the engagement of both the participants in the research process. Subsequent to this, I tried to be more aware of the tape, but was conscious that my constant glancing at the tape recorder inhibited regular, reassuring eye contact with the participant. There was also the problem of where to position the microphone to its best advantage to pick up all the relevant conversation.

Secondly, I had to learn to deal with interruptions during the interview and prevent them from fragmenting the oral history narrative by ensuring that we recommenced at the point we had reached. This tended to occur in the women's homes, where mostly they had taken pains to ensure that we were not disturbed, but occasionally family members would intrude on the meeting. On one occasion, the husband of the participant came into the room before the narrative commenced and sat down with a can of beer as if he intended to stay for the duration until he was finally ejected by the participant who did not want an audience for her narrative. I wondered whether the husband was simply curious or felt threatened by the fact that his wife was taking part in the research. During the same interview, we were also interrupted by a cat that kept purring into the tape recorder, a child who would not go to bed, and the telephone, which rang numerous times. On another occasion, a young baby was screaming in its cot for

some time. I found this particularly distracting and almost distressing, to the point that I kept reassuring the participant that it was not a problem for me if she went to deal with him. Eventually, the woman did bring the child into the room to breast-feed him and allow him to suckle for a large part of the meeting. Neither of us found this prevented frank discussion: rather it provoked some interesting reflection from the mother on the way she wanted to bring up her child, but on listening to the tape afterwards the loud sucking noises made by the child were a little distracting. These were the main difficulties encountered in undertaking research in the homes of the participants that counteracted the benefits of making them feel comfortable and promoting ease in obtaining free and frank narratives.

I now turn to the process of interpreting the oral history narratives.

### **Interpreting the Oral History Narratives**

In this section I outline the strategies of representation that I have used in interpreting the oral history narratives, as:

“Without a sense of the research process, readers of narrative are faced with the challenge of accepting a privileged discourse, having not been privy to the original exchange, while having to trust the rigour of the analysis and the interpretation, without knowing enough about how the research was ‘done’”.

(Jessop and Penny 1999: 214)

I suggest that data analysis is not a discrete phase confined to the moments when we analyse transcripts (Mauthner and Doucet 1998): rather it is an ongoing process that takes place throughout the research project, often beginning before it and continuing after the project has ostensibly been completed. In my case, it began formally with the decision to embark on the PhD itself, as part of a need to develop an understanding of my own sense of identity, but the process of my reflection on

the self had commenced before this. In the case of the oral histories, it started in the choosing of participants, was extended in listening to their stories, asking questions, selecting where to probe and where to ignore, and developed in fieldwork notes made afterwards. Each oral history narrative was imbued with reflections on those heard previously, in a reflexive and dialectical process of going back and forth between data and theory. The analysis was then formulated more explicitly as I read the transcribed narratives and immersed myself in the data.

After each of the meetings with participants I made notes of my immediate impressions of each participant in my fieldwork diary, highlighting my feelings about the interview, and what I believed to be the initially significant factors in the narrative. All the oral history narratives were tape recorded, and later transcribed by a typist to save time. On receipt of the transcripts I listened to the tape whilst scrutinising the transcript to correct any errors. The transcripts were read for a second time whilst listening to the tape, and annotated with significant examples of emotion, changes of tone and emphasis, 'as emphasis, mood, intonation and so on, can crucially elaborate meaning' (Jones 1985: 58). Subsequent readings had two analytical purposes: firstly the production of summary narratives of individuals, presented in the next chapter, and secondly, the thematic analysis of their accounts presented in Chapters 7 and 8.

In my listening to the tapes and readings of the transcripts I intended to try to understand the meaning of the accounts for the individuals involved. However, there are inter-mixed theoretical and practical dilemmas and challenges arising



from carrying out qualitative research, especially where there is a concern with retaining participants' voices in the production of research accounts (Edwards and Ribbens 1998). Hollway and Jefferson (2000: 2-3) suggest that there is an erroneous assumption among researchers about the veracity of interview data - that participants are 'telling it like it is'; that participants know who they are - 'the transparent self problem'; and that they can tell this to a stranger - 'the transparent account problem'. They argue that narrative accounts should not be treated as unproblematic as neither selves nor accounts are transparent, and people have a 'more confused and contradictory relationship to knowing and telling about themselves' (Hollway and Jefferson 2000: 3). There may be a dynamic and fluid quality to the narratives, there may be layers of stories, and there may be different 'voices' depending on which role or sense of self the participant is emphasising. As I discussed in Chapter 1, the narratives may not be a faithful reflection of 'reality' but they are the story that the participant wants to be told: they are *their* reality. In any case, there is some reason for believing what people tell us about their lives, as 'it can be fair, democratic and not patronising as long as the approach to knowing people through their accounts is applied to the researcher as well as the researched' (Hollway and Jefferson 2000: 3). Thus, through the use of reflexivity applied to the narratives, my own subjectivity can assist in the analysis. Certain biographical similarities (and differences), such as experiences of mothering and accounting, can support in hearing and noticing, and hence in the analysis.

I wished to retain the voices and stories of my research participants in some form of whole, as the 'Gestalt', which suggests that the whole is greater than the sum of

its parts. In Chapter 4, I present the life history narratives of the participants in summarised form. I have tried to capture the stories of the women's lives, their hopes and disappointments, pleasures and pains. The act of re-presenting the stories and voices of others is not a neutral exercise, however, as there is a tension between what Jessop and Penny (1999: 218) call 'the imperative of holding onto the heart of each story' and the need to be succinct and systematic. There is a difficulty in obtaining full representation of all participants, as from my social position some aspects of the data may appear more prominent than others. As a consequence there may be some inevitable fragmentation of the narratives, and some voices may be privileged over others, as I decide what is important and what to include. Some may seem more interesting than others, although I remind myself that they are all real people with real lives and feelings. The fact that I am undertaking research that is central to my own experience generates a fear of distorting the often similar experiences of the participants and creates a sense of insecurity that my interpretation may remain an imperfect and incomplete process. What this does, however, is to underline the power of the researcher, as in analysing data we are confronted by ourselves and with our own central role in shaping the outcome (Mauthner and Doucet 1998).

Despite a desire to retain the voices of individuals in the study, I was also aware that one real benefit of narrative research rests on its capacity to make the connection between story and social reality. While 'the focus of our analysis is the people who tell us stories about their lives; the stories themselves are a means to understand our lives better' (Hollway and Jefferson 2000: 32). With the aim of enabling 'the voices of Others to be heard, and to create social and political change

for or on behalf of those Others' (Wilkinson and Kitzinger 1996: 20), I therefore recognise the dilemma, also felt by Letherby (2003: 42), that 'involves us in a struggle between acknowledgement of the impossibility of full representation and the assertion that our work makes a difference'. As a result, alongside the narratives of the individuals, I present some additional thematic analysis of the oral history narratives in Chapters 7 and 8. This brings together the collective social, cultural and political issues affecting the lives of the individual women. Chapter 7 is concerned with embodied practices of accounting and motherhood and Chapter 8 with the transformative effect of motherhood on accounting identity and the juxtaposition of the two identities.

I undertook this analysis using an interpretative approach based on numerous readings of the transcripts, and immersion within the data. I rejected Strauss and Corbin's (1990: 177) grounded theory approach as being less interested in 'persons *per se*' and more interested in action or interaction between persons or events, rather than the processes of reflection, decision-making and narrative story-telling that are central to a narrative self. In addition, as I had come to the data with an autobiographical approach derived from pre-existing experience, I deemed it inappropriate. Similarly, I also rejected the use of coding and computer assisted qualitative data analysis, because I wished to concentrate on the actual narratives as a whole, rather than using a method that may dissect, distil or reduce their accounts, thereby losing much of the complexity, nuances, subtleties and depth of the narratives. However, for ease of analysis during a later reading, I did mark the transcripts with coloured highlights to indicate comments relating to various themes, which had been identified earlier as areas for exploration, largely from

prior reading of literature. The transcripts were also annotated during this reading with my initial analysis of the narratives of the participants, with reference to the notes taken after the meetings. Cross references could then be made between the comments and experiences of the participants, which were enhanced by 'focusing on the ways in which different people relate their experiences according to the circumstances they found themselves in' (May 1997: 126). In this way I could use theory to make sense of experience in an 'interpretative and synthesising process, which connects experience to understanding' (Maynard 1994a: 24).

### **Methodology Conclusions**

In this chapter I have outlined the extension of my own autobiographical exploration of mothering and professional identity, by the use of the oral history narratives of other women. The oral history method provides a rich and multi-layered description of the experiences, events and emotions of people's lives, and provides an extensive resource from which to draw both individual stories and material for thematic analysis. While there are difficulties in extracting a life-story from an inevitably meandering account derived from oral conversation, the voices of the individuals are retained, as I shall demonstrate in the next chapter by presenting some extracts from the narratives.

## Chapter 4 – The Oral History Narratives

*Self*

*“Who am I, who  
Speaks from the dust,  
Who looks from the clay?*

*Who hears  
For the mute stone,  
For fragile water feels  
With finger and bone?*

*Who for the forest breathes the evening,  
Sees for the rose,  
Who knows  
What the bird sings?*

*Who am I, who for the sun fears  
The demon dark,  
In order holds  
Atom and chaos?*

*Who out of nothingness has gazed  
On the beloved face?”*

(Kathleen Raine 1985: 67)

### Some Background Context on the Accounting Profession

In this chapter I present the oral history narratives of the women who took part in my study. As there are 15 women involved, and hence 15 narratives, this chapter is inevitably a long one. As I explained in the previous chapter, I have tried to encapsulate the essence of their life history in a short narrative passage. I felt it necessary to include the women's own words to describe their experiences, in order to give insight and rigour both to the process of using narrative and to the content of their life histories. However, I also recognise that, inevitably, owing to both pressures of space and power of editorial authority, I will have omitted aspects of the rich detail they gave me in their oral history narratives. Some of this

omission is deliberate, as I will draw from the detail of specific incidences, reflections and issues in the additional thematic analysis in subsequent chapters, and wish to avoid a degree of duplication in the thesis. I hope, however, that there is sufficient information about each woman for the reader to feel that he or she has come to know her a little.

Before giving the narratives themselves, some background information about the context of the accounting profession is necessary to understand the professional career trajectories taken by the women.

The accounting profession in the UK is currently fragmented into a number of professional bodies. These are the Institute of Chartered Accountants in England and Wales (ICAEW); the Institute of Chartered Accountants in Scotland (ICAS); the Institute of Chartered Accountants in Ireland (ICAI); The Association of Chartered Certified Accountants (ACCA); The Chartered Institute of Public Finance Accountants (CIPFA); and the Chartered Institute of Management Accountants (CIMA). There are also other forms of professional group such as the Association of Accounting Technicians (AAT), and other specialist bodies such as the Chartered Institute of Taxation (CIOT) or the Insolvency Practitioners Association (IPA).

To become qualified as an accountant in the UK, individuals have to be admitted to one of the six aforementioned Institutes, a process that involves passing examinations and obtaining appropriate professional experience, the exact procedures being dependent on which of the Institutes is concerned. Training

typically takes three to four years. Those students entering a training contract with the ICAEW, ICAS or ICAI train within an accounting firm or practice, often beginning within an audit department for general training before possibly specialising at a later stage. They receive internal induction and training, but are usually additionally in receipt of external education on the examination syllabus provided by a specialist training firm, undertaken by distance learning and on block release. Much of the professional training is carried out whilst working on jobs, such as audits, provided for clients. Members of these Institutes have been favoured by large international companies for the provision of audit services and accounting advice. In addition, they have been seen as having a more rigorous and higher standard training which has set them apart from the other bodies (Power 1991), although this may change in the future as discussions regarding mergers between the accounting bodies continue. ACCA members may have a similar experience to those in the ICAEW, ICAS or ICAI, although they often derive from smaller firms, but an alternative route into membership is by undertaking a full-time course at a university to pass the examinations followed by on the job experience within a firm. Accountants qualifying with either CIMA or CIPFA tend not to be trained in practice in an accounting firm but to be employed by an organisation in either the private or public sector respectively, with the requirements for examination passes and relevant experience remaining the same. Their members are associated with specific areas of work in either management accounting or the public sector, but any accountant can move into the private or public sector after qualifying. Most entrants to all the Institutes are graduates but it is possible to qualify without a degree by undertaking an appropriate foundation

course, followed by a longer period of experience. This latter mode of entry is less frequently encountered.

The accounting firms themselves are also fragmented. A few large firms dominate the market, operating on a global scale, and there has been considerable merger activity amongst the firms in the last two decades. The largest firms in the late 1980s and early 1990s were known as the 'Big 6', which, as a result of mergers, became the 'Big 5' and recently, in the wake of the Enron scandal, the 'Big 4'. There is also a tier of large to medium-sized accounting firms with national focus, and a whole host of small, local firms with a single partner or small number of partners.

In order to help preserve the anonymity of the participants in this study, the firms are not named directly in the narratives included in this chapter, but are referred by their size and context. All other names have also been changed. The words of the women themselves have been used as much as possible in order to retain the integrity of their voices, and these are shown in italics in the subsequent narratives. I have presented the information on the women in terms of their marital status, age and employment as it was at the time of hearing the oral history, using the present tense, because this relates to their situation at the time of the meetings.

Having set out this background as context, which will facilitate understanding of the oral history narratives, in the next section I now present the narratives themselves in alphabetical order.



## Alice

Alice is 38 years old and currently a full-time mother to her three children, two boys and a girl, aged eight, six and four. She lives in the North of England.

Alice studied Chemistry for her degree and followed it with a Post-Graduate Certificate in Education (PGCE), intending to follow a career as a teacher. She taught in a private sector secondary school in south east London for a year, which was '*probably the worst year of my life*'.

*I was the only chemistry teacher there and I was teaching upper 'A' level yet I was only a couple of years older than some of them... The first year of teaching it was just a blank, and I didn't handle it particularly well.*

Alice realised:

*I was living for every holiday and I wasn't enjoying it, I wasn't being successful, I always said if I wasn't a successful teacher then it was too important to stay in it.*

The decision whether to continue in a teaching career was partly taken out of Alice's hands because:

*At the end of the year they said my 'A' level teaching wasn't good enough, although my 'A' level results weren't any different to anyone else's in the school, you know, the other sciences, but I wasn't going to pass my probationary year.*

At this time Alice had just bought a flat in London with her boyfriend who 'was working for Unilever doing Cost and Management Accountancy'. She had other friends from University who had also trained as accountants, and who asked her 'What are you doing teaching for? You don't get any money for that.' She

described this time, during the late 1980s, as 'money mad', 'a real boom time', in which there were plenty of openings for accountants:

*I wasn't happy [in teaching] and I wasn't doing it as well as I wanted to. In the late 80s I think there was the culture of money. I knew I could walk into a job as an accountant and train to be an accountant, and so I did. I was offered several jobs and it just seemed to be the easy option out really.*

Alice trained with the ICAEW in a firm in the City of London, placed twentieth in the accountancy firm rankings. She did not apply to any of the Big 6 firms at the time because she felt that her slightly unorthodox background, not having come straight from university, would work against her, whereas this firm:

*...had a recruitment partner at the time that took delight in employing slightly different people, he didn't want to have the standard, you know, out of Coopers or Andersens. I think he liked the quirkier ones and we made a good team.*

Alice also found that working in slightly smaller firm gave her a good all-round experience, which she feels she may not have received had she worked solely in audit in a larger firm:

*I'm probably a far more rounded accountant because I did this, I mean in my last year I was running the smaller jobs and certainly the year after I qualified I was running big jobs, so, you know, you saw the overall view and then of course we had the meetings with the managing directors.*

She was also conscious of the importance of passing her exams, which she did at each of the first attempts, because 'I knew at the end of the day if I failed my exams they would get rid of me'. In the event, however, shortly after qualifying, Alice was told, along with others in her cohort, that:

*...there wasn't a job for me in Audit but...there was a position open in the Tax department, but the Tax department was a bit of a dead place, it was full of old people who had been doing that for a long time, and I think they wanted someone to go in and shake it up, but a lot of the other people didn't even consider it, and I sort of thought well even if it gives me the*

*time to find something else it's better than nothing. And I did actually enjoy it far more than I thought.*

Alice had met her husband, Jim, also an accountant, while they were both studying for their final professional examinations (PE2s):

*My friends had more or less set me up with him.*

She left the boyfriend she had been living with to be with Jim, as:

*It wasn't like major romance at the time, but it was fairly soon afterwards...I came out of Audit and went into the Tax department and got engaged more or less at the same sort of time, married after less than a year and I was pregnant by our first wedding anniversary.*

Alice had begun to study for her CIOT examinations, but:

*I was realising that this was a terrible mistake...I got pregnant fairly soon into it and I was throwing up...I think getting pregnant was the right time for us because I was thirty when I had [daughter]. It stopped me feeling a bit miffed that I hadn't been promoted, and it got me out of doing the tax exams, about which I was thinking 'Oh God, what have I done?'*

Alice had no real desire to continue her accounting career after she had her children:

*I think if you'd asked before I was qualified, would you go back after having a baby? I probably would have said yes, definitely, there's no way I'm staying at home with a baby. But I think probably by the time I was engaged, married, I think perhaps the career had taken a slight, not nose dive, but I was in a less ambitious department that was less driven, and I suppose you're just that bit more settled, then I think I was reasonably confident that I wouldn't go back...I mean I was catching a train at 8 and not getting in until half past 6 and why? You know, my husband always had a good job, a couple of periods of redundancy but he found something else very quickly afterwards, so there was no need to put ourselves through it.*

The couple had three children in fairly quick succession, during which time they moved from London to Norwich, and then to York, owing to relocations of Jim's job. Alice acted as a full-time mother and homemaker during this period, whilst Jim pursued his career. Although her husband had said that '*I can do whatever I*

want, if I want to stay at home he's willing to support me at home, or if I want to work, fine', she suggested that if she were to work, the bulk of the domestic chores and childcare would still fall to her so:

*Why put myself through it? Why give myself the extra hassle of it? Because the childcare would be totally up to me, providing it and finding it, he's willing to write the cheques for whatever I decide.*

However, while being a full-time mother, Alice found that *'there have been times when I have been bored out of my mind'* so she has kept herself active by *'doing bits and pieces with voluntary groups'*. She is currently heavily involved on the local playgroup management committee, who have been raising funds for a new building.

*Someone said 'Well what did you do in your past life?' and I said 'I was an accountant for my sins!' and so when the treasurer needed some help with the payroll, rather than getting someone in from outside to do it, I said 'Well it will save you some money if I do it'.*

Alice became increasingly active in the group:

*I took over as the chairman last September, so I've always felt that although I'm at home with the children I'm doing something for me, I know it is children orientated, but it is for me, I don't do it for them, it just so happens that it is convenient because it fits in with them, but that's the way I've always kept that side of my brain ticking over...and between us and the rest of the committee we have achieved quite a bit, we're getting our new building.*

Alice's husband was made redundant again recently, though he soon found another job and was *'only unpaid for three weeks'*. She applied for a job as a:

*...lab technician, obviously using my chemistry and teaching skills, at [secondary] school... it was just a temporary post so I thought well that would just bring in something keep us ticking over while he's looking.*

The job fitted around her children because it covered school hours during term times only and Alice made childcare arrangements for her younger child through her playgroup contacts. She was due to start the post shortly.

*The main reason really is having a job which fits round the children, I still can't picture myself being a full-time accountant and I can't even see a date when I could picture myself being a full-time accountant again.*

## Amanda

Amanda is 33 years and living in Scotland. She has three children and is married to a fire-fighter.

She took a three-year ordinary degree in accounting at a higher education college and, having graduated, obtained a position in the Corporate Recovery department of a Big 6 firm, with:

*the intention of not doing any professional qualifications whatsoever, that was me finished, I had drawn the line and I wasn't going to do anymore. However, you know how it is, you know, you are encouraged to go down that route...*

Amanda found that:

*I was pushed into doing my professional qualifications, I would say, I didn't run in there full force and say 'this is what I want to be', it was a necessary part of the job so it took me about 6 months to come around to the idea that I was going to have to pick up the books again and start studying, but I did and once I got into it, I certainly started to enjoy it again.*

Amanda studied for the ACCA examinations, rather than the chartered accountancy (CA) qualifications under ICAS, because she '*didn't want anything to do with the Audit department*' and because '*the Corporate Recovery links with business and industry would help in that training*'. Given that any business experience may help in applying the theoretical study, it may also have been that, as she admitted, she '*didn't come out with a great university degree*', and she did not have the requisite honours year for the ICAS training contract. She found that there was a difference in status between the CA trainees and those studying the ACCA:

*I always felt that chartered accountant [CA] students were always given things, they were given study leave, block release and I always felt that I had to fight for everything that I was given, and yet you were still expected to behave and mix with clients, and meet clients... As far as exam breaks and all that were concerned, I had to take them all in my holidays, there was very little support for an unstructured programme [ACCA], it was a new animal and they had never seen, or they had never dealt with it, and so there wasn't any established regulations. Other than that they paid for the study pack that I was using at the time, they kindly paid for that, but I am sure that I was a cheap option for them compared to a chartered accountant.*

Amanda found that 'once I got my head round the fact that I was going down that road again, that I was studying again, because I wasn't a high-flyer', she began to enjoy the study and applied herself to the ACCA exams:

*It took a long time and I worked really hard. I took them every 12 months. There was an option to take them every six months but I decided to hold back, I decided to take a year for each of them, so it took three years altogether but I did pass them first time.*

During her training, Amanda gained experience in accounts preparation, audit and tax as well as corporate recovery, and had thought that she would stay in practice:

*I suppose on qualification I reckoned that I would probably stay with [firm], although when I had the kids that completely changed (laughs)... when you have kids your priorities change in life, don't they? When I went back to work I realised quite quickly that my priorities had changed and I couldn't do everything they wanted me to do, and, apart from anything else, I didn't want to do what they wanted me to do any more.*

Amanda had married after her training and had her first child 18 months after she qualified. This caused her to revise her career expectations and 'priorities'. Before having her child, she had been able to manage the long hour culture of the firm, where 'it wasn't abnormal to come in on a Saturday morning or work until 11 o'clock at night'. Afterwards, however:

*I found it very, very difficult to juggle all these things and I didn't want to any more which was more important to me... At the weekends prior to having my first baby we did things together, but I was able to juggle that and my work. I was able to fit that in, whereas, after I had my baby, I then*

*had somebody else there with me all the time who I wanted to devote my attention to and I couldn't fit the work in so from that point of view my priorities had changed.*

Amanda referred several times in her narrative to her need to be 'in control':

*Going back to work and leaving my baby at three months old that wasn't a big thing for me, because I could put my job in a box... It was when that job began to creep out of that box, I began to realise it wasn't what I wanted, but I needed to get a job in which I was able to merge the two and be in control. One of my biggest feelings about working in practice was that I never felt in control of things, I felt that all my deadlines were being set for me.*

Amanda's feeling that she could not cope in practice caused her to seek another post only six months after returning from her maternity leave, and in respect of her enhanced maternity pay, '*so desperate was I to go, that I paid it all back!*' She spent only three months as an accountant in an industrial post, which '*was a hundred times worse*', before obtaining a post teaching accounting in a further education college, '*probably under a bit of misconception as to the amount of work it would involve*' but which offered the prospect of the work being '*very much within my control*'. This allowed her the prospect of having more children and a more balanced family life:

*If I had been in practice I think that I would probably have only had one child because I don't think that I would have been able to develop that side of my life, because of this lack of control, whereas I knew I had to make a decision: did I want more children and have a full family life or did I want to work and to cut myself in half? I felt there was the ability to do both somewhere. I didn't know that it would be in academia or I didn't know where it was, it turns out that I was lucky, I landed on a spot, but that is what was meant for me. I knew that there had to be an option of working both of them and practice wasn't it.*

Amanda was the youngest of three children, but her older brother and sister were considerably older, so that '*I felt very much like an only child, so I always knew*



*that I wanted a reasonably sized family and I didn't want to have an only child'.*

By the time she had her second child:

*I had two to three years in Education so I had my teaching and my core subjects under my belt, I was still working at night but again I still felt that it was under my control, so if I didn't want the students to do a particular exercise because that meant that I had to sit for three hours at night to prepare it and mark it or whatever, then I could choose to get them to do something that was equal as far as it brought out the same results from students, but I could control my work load from that point of view.*

Amanda liked *'to be in control of what I am doing. I like to be able to say what I feel I should be doing, I don't like other people telling me what I should be doing'.*

Shortly before she became pregnant with her third child, Amanda moved to a new academic post in a university to develop her career. However, her feeling of being in control of her life was over-turned by the premature birth of her third child, who weighed only one and a half pounds at birth and was dangerously ill for some time:

*My biggest struggle with him was the fact that I wasn't in control, you were totally dependent on him doing the things that he needed to do, and you stood back and you reacted to everything that was going on, that was my biggest frustration, he was my third baby and I knew that things were touch and go for a long, long time. My difficulty was just taking a step back and just letting it go. I wanted to be in there.*

Fortunately, Amanda's son thrived and she was able to settle into her new academic post after the hiatus of the pregnancy, birth and difficult early months:

*I feel now that I have got an equilibrium between family life and professional life and I can juggle the two and I can coast along knowing I am organised and if I am organised then I can function. As far as being in work is concerned I kind of developed the ethos that I you can only do what you can do and you can't do any more than you can do, you work a 10 hour day and if I still haven't got the things on your to-do list done, well they are not done... I can cope with that.*

Since the oral history meeting took place, Amanda has embarked on further study for a PhD:

*As it turns out academia is for me and I love it, I am able to do everything that I want to do and the things that I do are because I want to do them not because I have to do them. I think that is getting the equilibrium right for me.*

## Anne

At 28 years old, Anne is the youngest of the participants in this study. She has a 22 month-old daughter, Claire, with her partner, Simon. She lives in Edinburgh.

Anne had a relatively unusual upbringing in that she was brought up by her father, who had sole custody of her, after *'my Mum and Dad split up when I was only two'*. Anne was slightly reticent in talking about her mother, who appears to have worked full-time when Anne was a baby and with whom she had very little contact after her parents split up. Her grandmother helped with caring for Anne, but Anne was placed in *'a private nursery five days a week, just out of necessity'*.

Anne *'just went to the local high school'*. She then studied International Business and Languages at Herriot Watt University, specialising in French and German, including a year's exchange to a business school in France which improved her fluency. She dated someone at university who was studying accountancy:

*...so I knew lots of accountancy students, and obviously as part of my degree course I did some finance courses, and I did some more in France and just really liked it.*

She also *'applied for some summer jobs in that field to just get an idea of whether I liked it or not'*. After graduating, Anne secured a training contract with a Big 6 firm, in the Aberdeen office, as *'I had worked for an oil and gas consulting firm during the summer holidays which kind of gave me the link to Aberdeen'*. She also hoped that a career in a Big 6 firm would give her the opportunity to use her languages:

*I did have a rough idea of what the work involved and whether there was travel involved or not, and that was the big appeal for [this firm]... I*

*wasn't a bookworm at home, but equally I was quite happy to take on extra exams, and I knew, obviously, at the end of the day, it was a great qualification and opened doors.*

Anne was located in Aberdeen, and had begun living with her new partner, Simon, a freelance 'audio visual technician/cameraman/whatever', but her training was undertaken largely in Edinburgh. Anne presented herself as 'lucky' in her career progression, but she may have been being self-effacing, as her success appears to be based on academic and technical ability, fluency in languages, success in her exams, and hard work:

*I was really lucky with the work experience I had, that I got a good sense of not just audit work but other lines of business...*

She also took part in a number of 'Specials' or one-off projects, which perhaps required a higher degree of flexibility and competence in handling a more unusual or complex job, and some of which involved foreign travel:

*I certainly seemed to get more than my fair share of Specials work, and although not all of it was overseas or had languages involved, I think the languages were probably part of the reason, certainly the reason for the first time I went over to Switzerland... I actually travelled more than a lot of people, part of which I put down to having languages... It's like once you've been on a Special, obviously they're all slightly different, but, you know, you've shown that you're flexible enough to go in and do that type of work, and I had stuff to show that I could work with teams from around the world or from different offices, and that I could just get in for a two or three-week basis and just get the job done.*

After she had qualified, Anne and Simon decided to move back to Edinburgh, and Anne negotiated a transfer:

*I certainly wanted a change from Audit, it was a sort of a dual reason for moving back to Edinburgh. I mean, first and foremost, it was for personal reasons, Simon had moved up to Aberdeen with me for my training contract, and as I say he had kind of put his career on hold... also by the time I had got to the end of the three years, I had had experience in different departments so I knew by that point what work interested me, and I was quite proactive in terms of seeking both a transfer into Edinburgh*

*and a transfer into Transaction Services... [which is] principally due diligence and listing support work.*

This coincided with the merger of her firm with another Big 6 firm, which needed to staff the Edinburgh department, *'so I moved as an assistant manager'*.

Anne and Simon decided against getting married but bought a flat together in Edinburgh:

*We just got engaged and then decided we were getting engaged for the sake of families, my family, in particular my Gran, and when we sat back and thought about it, well actually there was no real reason... [to get married], but we had decided to settle.*

Shortly afterwards, Anne found she was pregnant. The way she presented this as happening to her is in contrast to her more proactive stance on her career:

*It wasn't planned but it wasn't an accident, it was we stopped taking precautions, let's put it that way and, you know, decided well if it happens it happens, so it wasn't a conscious decision to try and get pregnant but I wasn't disappointed when I found out I was.*

She was determined to pursue her career objectives:

*The plan had always been that I would be put forward [for promotion] at the next possible opportunity, and by that point I was eight months pregnant, but they promoted me to manager. At that point, I was fully intending and did come back on a full-time basis*

Maintaining the security of the family income, as well as her career progression, was an important factor in Anne's choice to return to work after maternity leave:

*I was, and still and am, the major earner... the mortgage was in my name, you know, so I wanted to have a steady income coming into the bank. That was the principal reason I came back. If money hadn't been an object, and certainly with hindsight, I probably would have taken much longer off.*

On returning to work, Anne found that travelling or staying away while breast-feeding was problematic, and she had to *'put my foot down and said actually, you*

know, I can't do that any more, I certainly can't do it just now', finding the firm responsive (though not necessarily proactive) in accommodating her:

*They have actually been quite actively pushing flexible working, which they use as their umbrella, covering everything from non standard hours, to part-time, to unpaid leave, to career breaks.*

Anne also relied on her partner, Simon, to look after their daughter. His freelance status facilitated this, though this meant that he had to sacrifice elements of his work. The couple only wanted the child to be in nursery 'a couple of days a week', rather than full-time, and Anne suggested that, like many of us, her own upbringing may have influenced the way she wanted to bring up her child:

*Simon was not opposed to nurseries to begin with but he certainly didn't want Claire to be in nursery five days a week, and I think that, having been through that and come out of it positively, I didn't have anything against it, but at the same time I really appreciate spending time doing fun things with her.*

Anne began to feel that she was missing seeing her daughter's development and decided to take three months of unpaid leave, which included a month's holiday for the couple in the south of France:

*Particularly by the time she was a year, she was starting to get to that really interesting stage... we're both working pretty hard and we'd just missed, or were starting to sort of miss out on the good things. Claire was starting to walk, starting to talk, we just wanted to have some fun again.*

Since returning from this leave, Anne negotiated to work three days a week, but this has meant that she had to move back into the Audit department:

*Three days a week wasn't going to work in Transaction Services because it's project based and very deadline driven, and very ad hoc. You come in one day and there's a project on and you've got a deadline and you've got to get it done, so I had to consider moving back into Audit, which is quite an unusual step, but...*

The rationale was:

*Well two reasons, spend more time with Claire... and it also meant that effectively then if Simon had work on... it frees him up a lot more to take on work...*

Anne still had aspirations for her career and hoped to be promoted to senior manager in the near future but she would also like to have another child:

*I do like to perform well, and I do like to be perceived as, you know, a great worker, very reliable... but I don't think I would ever put promotion before having another kid, I think, now that I've made the decision to go down to three days a week, it's just made me realise that putting off having another child until I had secured promotion would be the wrong way to prioritise thinking. I've got a rough, very background, ideal of when we want to have another child, and I'll fit my career round it.*

## Annette

Annette is 41 years old and lives in Scotland. She is married to an accounting academic, Rupert, through whom I learned of her and made contact. She has two children, both girls, who are the very same ages as my own daughters.

Annette took a degree in Chemistry and Maths, which included a sandwich year in industry, working for a major defence systems manufacturer. It was during this industrial experience that she realised she did not want to pursue a career in science, '*having toyed with the idea of doing chemical research*'. However, the defence firm offered the opportunity to undertake accountancy training with CIMA:

*When I was studying for my sandwich degree I got the opportunity to work in a laboratory for six months and then another six months on the commercial side and that's what swung it for me, they actually gave me a job at the end of it because I was interested in the accountancy and they had a CIMA approved training scheme... I wanted to do management accounting because I was more interested in people and business and the management side of that, I made a clear choice to do that.*

Annette spent three years at the defence manufacturing firm, but while '*the training was very good*' she found that the work:

*...wasn't very competitive, it was all government contracts, so you tended to be doing a lot of costing, and it was sort of cost-plus contracts. There wasn't the incentive there to make profit. I wanted to move into a more commercial area.*

She moved to a newspaper group, in Edinburgh, where she was able to continue her CIMA training, which she found '*hard work...quite a struggle...it was basically studying every night*'. As Annette had a non-relevant degree, she '*had to*



start from the very beginning', but day-release, offered whilst working for the newspaper group, facilitated her studies and she qualified after four years.

Annette's aspirations upon qualification were:

*...to work in industry basically as a management accountant. I liked the idea of business and what generated business and then how to make it more profitable, just looking at all the aspects of business rather than just the accounting side. I think I had a bigger picture in my mind rather than just preparing figures. I wanted to know how you could use this to make this company more efficient and do things more effectively. It wasn't just the accountancy. I probably did think about general management.*

After qualifying she found the newspaper group rather stifling:

*I didn't see myself getting very far in the jobs that were available, because it was a very small management accounting unit and it was a very traditional company and it had very old ideas kind of thing and I think that it was male-dominated even in the accountancy side, I was the only female in the department at that point and I would be sat there doing the same thing over and over for a long time. I felt I had just qualified and might as well have a change.*

Annette moved to a new post as deputy finance manager for a branch of a national retail partnership.

Annette had married her husband during her accountancy training and they had been married for eight years before they had their first child.

*I didn't actually think of having children until post thirty.*

After the baby was born, the couple revised their arrangements and expectations of work and childcare, with Annette taking the greater share of responsibility for the child, while Rupert pursued his career and earned the family income:

*I have always been quite career minded and always thought that if I had children I would focus on my career, and I probably would have become the finance manager and then possibly moved into general management. But once the baby was born that became my most important focus to be*

*honest with you... I realised that there was no point in having a child really, to be going out all hours God sends to pay someone else to look after the child. I didn't have anybody that could have done it near at hand, I didn't have my family who could have helped me, and Rupert is obviously more flexible in his hours, but also has to do quite a bit of travelling, in his job, in research and conferencing, and I felt one of us had to make the conscious decision who was going to be the one who was going to be the main breadwinner. And we decided that he potentially had... well he wouldn't have liked being stuck at home, anymore than he is actually. I think I made the choice that I had to be the one that decided to think again. But before that, if you had asked me before I had the children, I would have said I was career minded.*

Annette did not relish:

*...the prospect of working full-time in retailing which is very long hours, 9 to 5.30 every night and Saturday..... You also had to work late on one other week-day night until late at night.*

These hours applied to the accounting function, as well as the retail staff, because the retail firm where Annette worked was a partnership, where 'everyone had to be treated in the same way and even the managing director works on a Saturday'.

Annette 'made the conscious decision I would not be going back' after her maternity leave. Fortuitously, however:

*My boss actually had handed his notice in and they were left with a huge gap in knowledge basically, because there was only the two of us that were qualified accountants. And the rest were a team of financial accounting people who were basically sort of just clerical staff. So I got a phone call from the managing director asking me if I would consider part-time. I said 'Oh yes'. They actually had never done that before, not in a management position. So I was the only one in the whole partnership out of 33,000 people who was a part-time manager.*

Annette agreed to work two days a week and continued to do this after her second child was born, when she took a six-month maternity leave. She was also able to negotiate a further period of six months' unpaid leave so that she and the children could accompany her husband on a six-month sabbatical to Canada, returning to

her post on the same terms afterwards. As she had worked part-time at the retail group for over a decade the arrangement seems to have suited both parties:

*You hear people talking about their jobs and how badly treated they've been, but I certainly haven't been with them... they have been very good to me.*

Annette saw one important aspect of her role as mother as being to support her children in their activities within and outside school, which included gymnastics, Brownies, ballet and music:

*I am finding now that they are doing much more homework so I am there in a supportive role because Rupert doesn't find that he has got the time to devote to that. My time is being more and more taken up with homework and things which are important for them to give them confidence so it is a supporting role really.*

She also retained a portion of her time to devote to her own activities:

*I have a network of friends and we sort of meet up and exchange problems and have chats about things and I go to the gym and do a bit of keep fit. I have a good balance between work, the children and time for myself.*

More recently Annette increased her hours to three days a week and has found that work became more stressful because the retailing context was becoming more pressured:

*The industry is changing a lot. There is a lot of competition and it is very competitive now and systems are changing very rapidly so there has been an awful lot of change in the last couple of years and everybody is feeling it... trading hours are getting longer and I can feel the pressures mounting and people are being asked to do more and more and you know it is going to be said to me 'Your children are getting older, could you not do a bit more?' And I really don't feel like I want to do that.*

She applied for another post as a part-time finance manager for a research centre at Edinburgh University, which 'was advertised to suit working mothers' and where the previous post-holder was a mother and qualified accountant. This new post had the potential:

*...to get back a bit more balance in my life and just maybe a new start afresh and just maybe something a bit newer, something different...Most definitely for me it is the lifestyle and the children more than the career now, whereas before, I was probably the opposite, my career was the thing that I would have said should have come first but I've changed that.*

## Caroline

Caroline is 37 years old and from the Stirling area. She has a boy and a girl aged six and four, and is married to Peter.

Caroline studied for a degree in Commerce in Edinburgh, with an idea of teaching Business Studies afterwards, but decided during her degree that she would rather train as an accountant. As she had a non-relevant degree, Caroline discounted the Chartered Accountancy training in practice:

*You had to do a year's postgraduate conversion course, which completely put me off and I didn't really fancy what I believed to be a lot of ticking and bashing and I didn't really want to do that, so I just started looking into industry.*

Upon graduation, Caroline obtained a graduate trainee post with a national pharmaceutical retailer and manufacturer based in Nottingham. That year the company recruited over 70 graduates in several disciplines, but she was one of a group of eight who trained in finance and accounting, and studied for the CIMA qualification by correspondence course, with an intensive revision course before the exams. The company gave good opportunities to encounter different aspects of finance, including in the Research divisions, and encouraged early responsibility:

*After the first year to 18 months I got my first proper job if you like, which was a supervisory role which was quite a big step as I had about 10 staff and I was about 22 or something.*

On qualification, however, Caroline:

*...decided that I wanted to get into a smaller company to see more of the whole picture, as in [firm] you are only seeing a tiny bit of the main accounts if you like. Particularly in Research you didn't actually have any sales, it was only costs, so it was limited.*

For the next few years, Caroline's life involved a series of job moves and relocations. She worked for six months for a brick-based manufacturer in Nottingham, and had recently got engaged to Peter, also an accountant, when he was offered a job in Edinburgh. Caroline was 25 when the couple married and moved back to Scotland, where she *'was quite happy to move back, as my family were still up here'*, and was quickly able to find a new post as an accountant for a printing company. However, the company *'wasn't doing too well really and...you could see it was just being run down'*, so she moved to a post as branch accountant in the same national retail partnership as Annette, whom she met and with whom she became friends. Unlike Annette, Caroline did not stay long in this post, as yet again the couple relocated. Peter's post at the brewing company for which he worked was being rationalised and he was moved to the head office in Northampton. The couple were *'thinking of having children by this stage'* causing Caroline to desire to remain with the same retail partnership *'for all the maternity benefits, if I am really honest'*. Caroline transferred her post from Edinburgh to the flagship store in London's Oxford Street, which necessitated a period of long commuting and:

*...getting up at some ridiculous hour and getting home at a ridiculous hour at night. I was actually commuting from Northampton [to London], which was a long way, but people do that all the time. It was a real introduction to another way of life. I wouldn't get home until 8 o'clock at night, and then one day a week we had late night trading so I got home at 10. Travelling on your own at that time was no fun whatsoever.*

During this period Caroline was promoted twice, to deputy accountant at the main store and then to chief accountant at the second largest store. The commuting improved slightly when they moved to Bedfordshire, but continued until they had their first child some 18 months later.

Caroline 'got to the stage where I decided I wanted children... and I am certainly glad I did it and I do feel that life would feel a lot emptier really'. It was after she had her daughter that Caroline revised her expectations of being able to continue the long hours and commute:

*I knew in my heart that I couldn't do it full-time, the hours that I was away from the house, at least 12 hours a day and sometimes 13, and I thought that there is no way, but on the other hand, we could maybe manage on one salary but it would be really, really hard, so I didn't really know what I was going to do and I left just completely with my options open.*

She felt that the Managing Director of the branch for which she worked was not sympathetic to her changing circumstances:

*The person that I worked for at the time was actually a female at the time when [retail firm] had one of the only female managing directors, but that made it worse. She didn't have any children, she was a complete career woman, a Cambridge graduate and completely career-minded, she lived in Central London in Regents Park and got a taxi to work and she was on another planet really in terms of the real world. I went through the whole pregnancy and I think I only had two days off sick with all that commuting and she never once asked me how I was, she just wasn't interested at all. I didn't really feel any sort of attachment to going back really.*

However, another senior woman in the firm who was chief accountant at the head office offered Caroline the opportunity to return to work two days a week as part of 'a project team looking at replacing the financial systems as they were very old and weren't 2000 compliant'. Caroline 'did enjoy doing something different for two days and getting time out from being a mother' but working on the project was not a huge success, perhaps for all parties:

*To be honest two days a week just wasn't enough to give a decent contribution really, and the project structure and management of it was fairly weak and it turned out to be fairly boring really, for the time I was there...I think she and I both knew that it wasn't really working but they were good enough to let me carry on doing it, I didn't feel that I made very much contribution. It kept me there and there was a lot of benefits as well, staff discount and so on. It was worth my while and I qualified for a bonus and that sort of thing. I suppose I milked it as long as I could to be honest.*

Caroline spent a year on the project before leaving to have her second child, when she was replaced by someone full-time. She decided not to return to work:

*Financially there was absolutely no way it was worthwhile because nursery fees even then at that time down there were £29 a day for each child and then there was my train fare. I did try and get a job in the nearest branch in Milton Keynes but there was nothing...so I did nothing.*

Caroline was a full-time mother for two years:

*I was happy when we were living down south... there was an antenatal group that I met up with every week and sometimes more than that and then I went to swimming and things like that and we always met on a Friday afternoon and we all got on quite well.*

During this period, Peter obtained another post with a different brewing company and they relocated once again back to Scotland, nearer to her parents:

*In the longer term we wanted to move back up here anyway as life down there was ok, I quite enjoyed it and met lots of people but I couldn't see myself there forever and then we thought that if we were going to move we should move before the children start school.*

Settling down and making friends, however, was not quite so straightforward:

*Even though I felt it was me moving home if you like, I suppose it was harder for me as I didn't really know anybody... so straight away we started going to playgroup and fortunately quite quickly I got in with another crowd of people really, and I was lucky enough that the Treasurer of the toddler group resigned within a month of me being there and I took that role on and that got me into the committee and stuff. But I can remember the first winter being here and it just seemed to rain all the time compared to living down in the south and it got quite depressing and I couldn't get out all the time and I knew I didn't want to be a full-time mum, I needed to have something else for me as well... We had only been here less than a year and I had started thinking that I would like to do something as much for me as for a bit of money as well. One of my friend's husbands is a general manager and senior accountant at the [food company] factory that I work at... One day he phoned me up and said that he had a job going.*

Caroline worked three days a week as an accountant at this food company, while the children were in a complex but apparently satisfactory combination of nursery



school, day-care and after school childcare, giving her '*only a two hour window when I have not got either of them and I am not working*'. She finally seemed to have settled down into an acceptable arrangement that suited her and her family:

*I don't see us moving again, we have done the moving around and I suppose on reflection it has done us no harm. Career-wise, I suppose I made the conscious decision that I wasn't going to do the same level of job because of the London experience...That is the one big benefit of where I am now: even if the sports day is on a Tuesday or something, I can go in on the Wednesday instead, so I can have a bit of coming and going and nothing is really thought badly of it, whereas a lot of companies obviously wouldn't tolerate it. I like to have the flexibility to arrange things around the children.*

## Deborah

Deborah is 38 years old and from the Northwest of England. She is currently an audit partner, in Manchester, in the sixth largest UK accounting firm. She has one daughter aged nine months old, with her partner Roger, who is a lawyer.

Although none of Deborah's family was involved in accountancy:

*I knew from being about 13 or 14 that I quite fancied being an accountant...I wanted to do something where you had to study and get something back from it. Numbers always appealed to me, I was very good at maths...It might have been the image that appealed at a younger age. By the time I applied I had done research and I did know what an audit was and all the rest of it.*

Having studied sciences and maths at 'A' level, for her degree she 'wanted do something that would fit in a bit with that, not be too difficult so I could enjoy myself as well'. Knowing that 'at the time it didn't matter what you did for a degree' in order to enter accountancy, she opted to study food science and management in London, 'because I really wanted to spend some time in London'. Taking the degree seemed more an opportunity to have fun, a means to an end, rather than the focus of her interest itself.

Having graduated with a 2:2 degree class, Deborah took some time off 'to travel through Spain because I have a passion for Spain' before deciding where to apply for accountancy training:

*I couldn't decide in my mind whether or not to stay in London where I'd studied or to come back home and in the end I decided to come back home because I appreciated that you didn't earn very much when you were a trainee, and it's expensive to live in London, but probably the most important thing when I thought about it was I haven't got any brothers and sisters and my parents are quite old – now they're in their late 70s – and I*

*knew that at some point in the future I would probably have to or want to come back so I thought well maybe I should do that now.*

She applied to a mid-tier firm because 'it had a slogan that said "dare to be different" and it really stood out for me above the others' and because:

*What I'd picked up was that in a medium-sized firm you would get responsibility earlier and you wouldn't be just sent away to do an audit of a massive company for about four or five months at a time, and that if you did work and get the results, you would see the benefit quickly and that definitely was the case.*

In addition, this firm was able to offer her a six-month post as a junior in the insolvency department before beginning her training with the rest of the cohort.

Although Deborah had not been an academic high flyer at university, she soon began to relish the accountancy training and the work involved:

*I used to really enjoy being on the courses and I used to really enjoy the work as well and I used to work really, really hard in the evenings particularly for the first two years, although I did lose motivation in the last year, not for the job, but for the studying.*

She passed all her exams at the first attempt, qualifying in 1990, and, unlike many trainees, she was keen to stay in audit:

*I was senior on some very meaty jobs and I was really enjoying it and I was spending more and more time at work... I knew I wanted to stay in the profession, because I enjoyed the fact that you went to see different businesses and mix with different people. I couldn't ever see myself as working as a financial controller or an FD or at a fairly mundane company where you're just waiting for your management accounts... whereas with auditing, there are technical issues to be dealt with...you become the main point of contact for your client...you become involved in helping the business grow.*

Deborah quickly progressed up the hierarchy in the firm through 'supervisor, assistant manager, manager, senior manager', becoming a partner in the firm after nine years 'because when you actually get to make partner there's got to be a

*commercial reason for it'. The firm merged with another mid-tier firm to become the sixth largest in the UK and Deborah's future seemed assured.*

However, she then decided to have a child with her partner, Roger, which has since caused Deborah to reflect on her future.

*I was always so completely focused on my career and progressing within it and doing well and being successful. I always knew that I wanted to have a child, but I knew it was going to be later, I think probably because my parents are older it seemed natural to me to wait really, and also because the career is so important... but my priorities have changed dramatically since the birth of [child].*

Roger was 53 with two adult children already and *'He was keen to have a baby, the two of us to have a baby'*. Deborah thoroughly enjoyed her pregnancy, and, despite having an emergency Caesarean section, she enjoyed being at home with the child whilst on maternity leave:

*We live in the middle of the country really, and you need a car and you're not allowed to drive for six weeks and you're kind of really cut off, but I used to quite like it, the seclusion, I did enjoy it.*

She had intended to take four months maternity leave but was still performing work at home on behalf of clients during this time, whilst throwing herself into the role of being a mother.

*I think that it is unlikely that I would have another child because of my age, so I felt this was probably going to be my only chance and I did not want to miss out. I was enjoying everything so much.*

As the time came to return to work, however, Deborah found *'as the weeks ticked by and the date got nearer going back, I just dreaded it, absolutely dreaded it'*. The arrangements she had made to hire a nanny were deferred and finally cancelled because she could not bear to leave the child with another individual.

After six months' leave, Deborah *'tried to go back on the same terms'*, leaving the child at a nursery but found this equally highly emotionally charged:

*Roger took her to the nursery, when I kissed them goodbye in the kitchen I burst into tears, because I just thought I'm going to miss you so much... I feel sad now when I take her to the nursery in the morning.*

She found the experience of balancing her expectations of her motherhood role and her professional role very difficult:

*I wanted to do everything, I wanted to be involved with everything to do with [child], and I still wanted to be able to do everything I'd done at work and it was a completely unrealistic target and intention I had set for myself.*

After a short time, Roger suggested that Deborah should take a career break instead of working *'because you're beating yourself up all the time'*, to which Deborah agreed:

*...because I didn't think that I would be able to do what I was doing on a part-time basis...and how do I decide what I am keeping and what I am giving up? ...I felt, weighing up all the options, that was the best thing for me and [child] and also for Roger. I was mad, I was tired, I was upset all the time... I was also upset because I did not want to leave, really didn't want to leave, but I believed it was the right thing to do.*

When she informed her partners in the firm that she might leave, they were keen to keep her and suggested *'we want you to try to do this working a three day week'*. At the time of the oral history meeting Deborah was currently trying out this arrangement, which had been operating for about six weeks.

*We looked at our finances and we could have managed just on Roger's salary for a period of a couple of years, say, and he was happy to do that, but it's a lot of money to lose and I don't want him to think he has to work forever, I want him to retire in the not too distant future.*

She was hoping that this new arrangement would provide some balance in her professional and home life, but the decision-making process leading to making these choices *'was agonising...agonising'*.

## Hannah

Hannah is 39 years old and married with one son, aged seven. She was introduced to me by Susan, who used to work in the same Big 6 firm.

Hannah studied for an Economics degree and somewhat drifted into accountancy:

*I don't really know why I became an accountant with hindsight, I think a friend suggested it, because you know what it is like at the end of university, you go off to the Careers Office and think what am I going to do? One of my friends was saying that accountancy sounds good, you get to do more exams and you get to meet a whole group of people your age and you're a student still, so I thought 'fair enough' and that is what I applied for. I ended up with a small firm because they were the first people who offered me a job and because I wanted to come to London and I thought well, that'll do.*

Hannah trained with a four-partner firm, which:

*...wasn't great, it was very small firm mentality. You had to sign in the time that you arrived, you had to sign out the time you left. Nobody ever worked any overtime; they did exactly the seven hours that they were paid for and then straight out the door. So it wasn't very friendly, they employed a lot of experienced, non-qualified people who were just keeping their head down and earning their money... The other problem was that loads of clients were in the East End which was a bit of a nightmare, I had to go all these horrible places like Stratford and Bethnal Green and things like this, but never mind.*

As it was a small firm, Hannah was one of only two trainees, which did not give her the opportunity to experience the 'camaraderie' of a larger student group. In compensation, the all-round training in bookkeeping and tax was useful, and:

*I didn't have aspirations at that point, I just wanted to come to London and have a job really. So it met both my criteria...and it was a great range of general experience which I really enjoyed, but what I enjoyed most in the studying was the tax and I thought I would try tax when I qualified.*

After passing her ICAEW exams in 1987, Hannah went to a recruitment agency to seek a new post:

*I said 'I am newly qualified and I want to do tax' and they lined up a load of interviews and I went round them all and I picked [Big 6 firm] because they were the nicest, they were in London and were handy for the trains and they were very friendly.*

Hannah was unclear as to the nature of the tax work she was undertaking, but found herself in the niche of financial services tax:

*Well I hadn't given any thought to where I was going because I thought that one tax department was as good as any other to begin with. It turned out it was the financial side, so it services all the financial services clients - banks, insurance companies, that sort of thing, security. When I first went there it was no big deal, it was sold on the fact that this is no different to any other corporate tax but obviously the world has changed since then, and we are now very proud of the fact that we are the financial services group and we have all this specialist knowledge.*

Her aspirations at this stage were simply to enjoy and progress in her job, rather than pursue high ambitions to partner level:

*I found that I liked what I was doing, which was good, and I was happy to continue doing it and I kind of aspired, because I was starting as a newly qualified, to reach kind of middle management, I suppose, because that was as far ahead as I could see.*

She found that she really enjoyed the culture of the department and the nature of her work:

*It is really nice at the moment, it is very friendly, recently, there have been audit wins so they have finally got some prestigious clients which they always wanted to go with the financial services sector... people need help with their tax and delivering that service is what I perceive my job as being about, really, helping people (laughs).*

Hannah commented in her oral history on the apparently larger numbers of women in tax departments compared with other areas of accountancy. There were, for example, four female partners out of six in her tax division, a proportion that was not representative of the rest of the firm. She suggested that the working conditions might be suitable for women who wanted to have children but this had not been the reason for her choice of this sector:

*There are a lot of women in tax. I don't quite know why they end up there but definitely you are in the office a lot more if you are in tax, you are not out and about for weeks, months, all over the country, so I suppose if these people have thought ahead that they want kids or have got kids there would be advantages... That isn't what attracted me to it, I wanted to do tax and I hadn't thought any further ahead.*

Hannah had been with the firm for seven years, and had recently married, when she began to consider having children herself:

*I was quite happy, quite busy, quite content and then suddenly I thought it was the right thing to do, what I wanted to do, so not quite a revelation but... it was something that I decided I wanted to do when I hit 30: it wasn't something that I was sure about until then.*

The profession had been through a recession:

*...and people had been made redundant. We were being told that there weren't that many jobs out there. So it was a difficult thing to decide whether it would be a good time to leave the firm possibly, although it would have been hard work to find another job, but then I was tempted to have a child and I thought I might as well stay here and have a child, as it is going to be much easier to take time off sick and have my maternity leave and know about coming back. So I thought I would just see how things go and that is how the decision sort of fitted in with work.*

The numbers of women in the department meant that her pregnancy was considered an ordinary event and also facilitated Hannah's decision to return to work part-time:

*It wasn't a big deal because, being in a department with so many women, there had never, in the time that I had been there, seven years, been a time when there wasn't somebody who was either pregnant or on maternity leave... In some ways it was expected as I had just got married and if you go to the effort to get married people tend to jump to the conclusion that you are going to have kids... I always intended to go back as we needed the money as we were in this small house with negative equity and partly because, just before I got pregnant, bizarrely they introduced a maternity scheme for the first time ever where you got a big bonus if you went back and stayed a year, which they never had before, so the timing just worked out perfectly and this prospect of a bonus, it paid for a new bathroom (laughs)... a couple of people in the department prior to me who'd had kids had said they wanted to work four days a week and they were well thought of, fast track, people so they decided to invent new rules and they said 'yes*



*that is fine' and I thought, 'hang on I only want to work four days a week as well' so I asked and they said 'yes' and that is what I did.*

Hannah worked from Monday to Thursday each week, while her son was in a nursery. She never desired to have another child because:

*I was one of one, my mother was one of one, it's my idea of a family. I didn't feel, I just didn't know, how you would juggle, how you would spread your time between more kids, well I didn't feel the need for more than one child, one is fine.*

When her son started school, Hannah found 'it is much more difficult to sort out the childcare' in the school holidays, so she negotiated different terms which involved her in working some Fridays during term times, but accumulating flexitime, allowing her nine weeks of paid leave during the year and every other Friday free. A nanny looked after the child after school. The firm seemed to require little persuasion to allow this:

*They just looked a bit puzzled and weren't quite sure how it was going to work and they said we would try it for a year, and that was fine as we tried it for a year and then we tried it for another year and this has been the third year.*

These flexible arrangements and the supportive environment contributed to Hannah's decision to continue her employment with this Big 6 firm for the last 13 years rather than seeking another post:

*It will just be so much harder because I would have to make all these sacrifices on the work life balance side... How am I going to get a better job that fits in than that? That is why I am still there, still sort of coasting along...and I guess is partly why I am also content at the sort of middle level, I still get satisfaction of getting things done and finished and they may not be wildly exciting advisory projects but it is still something that has got to be done and you can see that you have done it, and maybe other people don't feel that is actually achieving anything, but I do...I can't see it is in my interest to rock the boat.*

## Judith

Judith is 36 years old, married to Keith, with one son aged 8 months. At the time of the oral history interview she had just returned to work from her maternity leave. She is from Scotland, and, although she has lived in many places, she has recently returned to the Edinburgh area.

Judith developed an early passion for languages and travel, which she sustained throughout her life:

*Going back to even secondary school I suppose I was a reasonably hard worker, reasonably intelligent, not top of school, but you know reasonably bright and I did a fairly broad spectrum of subjects because I wasn't sure what I wanted to do. But when I was about 12 or 13 we went on holiday to France for the first time for a family holiday, up to then we'd always holidayed in the UK, and I really liked it, I liked the language, I liked the weather, I loved the sun as well, I just liked being somewhere different.*

The elder of two children, Judith studied French and Spanish at Edinburgh University, really enjoying the challenge of the languages study, although:

*I had a bit of pressure from Dad, I think he was quite keen for me to do something a bit more sensible, like science or maths or physics, and I did ok at school but I was no genius, I wasn't that interested in it, but languages I definitely was... I did feel he was trying to push me down a degree course that was more easily convertible into a job. I think he was a bit worried that languages is one of those degrees that are nice to have but what are you going to do with it?*

During her degree Judith spent a year living in France to become fluent in the language. After graduation she was unsure what to do:

*I wanted to do something in which I could use my languages and travel...I was all for going over to Paris and working in a bar or something, which Dad was appalled at.*

She followed the advice of her father, also an accountant, and a '*Scottish traditionalist*,' to go into business or accountancy, securing a training contract with a 'Big 6' firm in Edinburgh. The training was enjoyable, as there '*was a really nice bunch of people and a lot of socialising going on*' and Judith passed her exams at the first attempts. She was still '*more interested in language and travel before accountancy... and my goal was once I'd qualified there to go abroad*'. Judith preferred Europe because she thought she would be able to immerse herself in the culture, whereas she '*was not interested in the States because it's English speaking and it's a culture that I am not a huge fan of actually*'. She also rejected Asia at this stage because:

*I just thought that if I went to Hong Kong I would have probably been caught up in some sort of ex pat thing, which I didn't want to do, I really wanted an integrated job.*

After qualifying as an accountant, Judith secured a two-year secondment to Paris as an auditor, but the reality of the experience was not as successful as she had anticipated:

*In Paris I was extremely unhappy, homesick, I remember thinking I will never be able to come to Paris as a romantic holiday break, I'll always think of getting up at four in the morning, getting back at night and sort of coming back to this empty flat.*

The long-hour culture was just as prevalent in Paris as it was in the UK. There was the additional pressure of working in a foreign language in which '*obviously you've got to know the technical jargon, the accounting-speak*', and she did not feel that she was able to integrate very well:

*I really wanted to get stuck into the French way of doing it. When I arrived there I think I probably expected my hand to be held a little more in terms of getting round and meeting people, and being invited to people's houses, just being made a bit more welcome... but it was very sort of 'the Brits in France', I hated it, it was everything I didn't want to be...*

Judith found that she settled in and enjoyed it more after four months, but '*I actually ended up coming back after a year*', having secured a post as internal auditor for a global engineering and electronics company in London that was '*UK based but very high travel, which was perfect for me really*'.

Judith spent a year enjoying the travel in this post, during which time she met her husband, Keith, who is a recruitment consultant in the financial services sector. Once she had met Keith, however, some of her interest in the length of the travel waned, due to:

*...tiredness...red eyes...living out of suitcases...I wanted to spend more time London-based, I moved in with him in London. I still wanted to do the travel thing, I wasn't prepared to give it up, but I just wanted to do less of it.*

Despite her '*Dad being very worried that you can't just stay with a company for just a year and then leave*', Judith joined the London internal audit office of an Asian-based conglomerate, which gave her the opportunity '*to go to places I haven't been to before*'. It was during this time that she began to realise how marketable she was in terms of her accounting experience and language fluency. After six months, she was encouraged to apply for promotion to Audit Manager, '*No. Two for audit*', reporting to the Audit Director in Hong Kong, with a much greater level of responsibility. Judith initially found this post a challenge but grew in confidence and into the role:

*It was a very steep learning curve... I think the fear was going to some kind of audit committee meeting or going out there and somebody asking a relevant, perfectly standard question, and my not knowing enough about their business to answer it...I'm so pleased that I did it and I went through the first nine months of extreme stress because that definitely is when my salary started to go up and I started to get more confidence by it. I did become aware of my marketability, that's probably when I was at my most confident business-wise... by the end I was going to audit committees and it*

*was just a breeze and I got to know a lot of the senior people very well, and that's when my networking was at its best, I was very happy...The travel was perfect. I'd do one or two long hauls a year, places I hadn't been to, Thailand, Indonesia, Philippines, Australia, Brazil. For me, it was perfect, the perfect job, travel and based in London.*

The relationship with Keith was getting serious, and thoughts of 'children must have figured in it', when Judith was offered a position in the Philippines, to which Keith would have accompanied her and which was seriously tempting, although:

*I'd obviously done a complete U-turn then because I was quite happy to go over and do the ex-pat thing.*

Despite her career apparently being more successful than Keith's, Judith turned down the opportunity. She was worried about the implications for his happiness and future career, and there is a sense that Keith did not wholly support her in her career. He was having difficulties at the recruitment company where he worked:

*Keith was so unhappy, relationships [with colleagues] were breaking down, he found that very stressful, he got very depressed and went through a very difficult time.*

Bound up with this was the issue of having children:

*I definitely have always wanted to have children, and it wasn't as if I wanted to sort of hang out and absolutely get the London career thing and then think about children afterwards. He was very unhappy, I think at that stage we thought we weren't going to stay together, then we got engaged... he was really keen to get out, very keen to get out, I think he just wanted, you know, a different life, something new, he played golf, he wanted to play more golf and so we decided we'd come up here [Scotland].*

At this point, the couple were not married and did not yet have any children.

Judith loved her job and was earning a good salary:

*I was very, very happy there, lots of good friends, lots of good work experience.*

However, they decided to relocate to Edinburgh where Judith was quite aware that she was sacrificing aspects of her own career, as some women do when they have

children, but she was doing this partly for the sake of her partner and before any children had come along, with no thought as to the consequences if she were unable to have children:

*If we were going to leave London that was my career finished because I knew in Edinburgh I was not going to get something with travel... I did realise this is the end of my international sort of career... Well, having said that, I did want to have children and if I had kids I wouldn't want to be travelling a lot, you wouldn't want to be away from them, so maybe it's just one of those stages that you just move on to a different phase in your life and you have to accept...*

*...I did resign without having a job to come to because Keith really was keen to come up. And he was self employed by then, so he could just transport himself... it fazed me, well I've always been drilled by my Dad actually, you know, don't leave a job unless you've got one to go to...but it was literally a matter of days before I got one.*

Judith secured a post at a major high street bank as internal auditor, but the process of moving to Scotland was not entirely happy or straightforward:

*For me psychologically I just couldn't deal with it, because it was sort of almost picking up where I'd left off. Moving back to Edinburgh for me was like doing a bit of a loop, coming back to where I trained and going back to a salary that I was earning ten years ago, it just wasn't good.*

Moreover, she found the actual work:

*...very bureaucratic, a load of old crap, very rigid, horrendous.... our department's results are appalling, morale's very low, basic things like resource management is poor, leadership is poor, there's no career development...I was close to resigning.*

A year after moving to Scotland, Judith and Keith married and have since had a child, who is eight months old. Judith found that motherhood was a great compensation and relief from her problems at work:

*I really like it, I really, really like it and I get infinitely more satisfaction from changing a crappy nappy than being at work.*

During her maternity leave, Judith's post was restructured and 'downsized from senior manger to manager level' which left her feeling very aggrieved. Despite

the offer of a voluntary redundancy package, Judith decided to remain in her post and renegotiated a part-time position, working three days a week.

*Keith's business is getting tougher... I did think about taking a career break, but it might be easier to keep a finger in...I'm fairly independent, I'd like to think I can support us... I've never been financially dependent on somebody else, and I think there's part of me that would find it quite difficult actually not to be earning.*

She was also keen 'to try to have a second baby, and actually I'd like to have three before forty'.

There were still issues for the couple to resolve, however, as neither of them were completely settled in Scotland, and Keith was having 'a mid-life crisis... a crisis of responsibility', through which Judith is trying to support him:

*For me the really important thing is I want Keith to be happy, which he's not just now, I don't know why.*

They were then toying with a variety of ideas, which would have involved another change of location and lifestyle:

*We are going through some pretty tough decisions just now about what to do. Should he just close down the business? Should we go and buy a hotel? Go and buy a house in France and live there? I mean pretty life changing stuff.*

## Julie

At 45, Julie was the oldest of the women who gave their oral history narratives, although, as she said: *'My daughter thinks I am 30'*. She is married to Trevor and has a daughter aged eight and a son aged three. She lives in the North of England.

At school, Julie had intended to go on to university to study *'something like psychology, I'm not even sure what it was'*, but was thwarted by family circumstances. While she was studying for her 'A' levels she discovered that her mother was seriously ill and likely to die:

*I didn't do particularly well in my 'A' levels...the university said I could still come, but...it wasn't something I wanted to do...I just thought that my Dad and I...I just felt that I wanted to keep up a bit of a family, whereas otherwise there'd be nothing left.*

These feelings were exacerbated by the fact that her two elder brothers had already left home. Julie went to college to resit her 'A' level exams and improve her poor grades but:

*The college was actually next to the hospital where my Mum was and I found that very difficult, going to see my Mum at lunchtimes, so I stopped going to college and I thought I'll just go to work, so I sat a Civil Service exam, which I passed. That's how I ended up in the Inland Revenue, it wasn't that I went for the Inland Revenue, it's that I sat the Civil Service exam... Then my Mum died in the December.*

Julie spent over three years with the Inland Revenue in Manchester, working on personal taxation, and found it *'quite interesting at first...you could progress by taking an internal exam which I did and passed.'* However, in the early 1980s:

*It was the Mrs Thatcher period and this put a complete block on promotion unless you were willing to move down to London and I didn't want to go and live down there.*



Julie had married at 21 and did not want to relocate. Instead, she moved to a mid-tier accounting firm based locally in Stockport '*doing exactly the same thing, completing tax returns and that side*', but found it '*boring working in Stockport...there was less to do at lunchtimes and things*'. The culture of the firm was such that:

*Literally man and boy had been in that firm... they'd tell you about how they started doing their articles there and they remember coming in as young lads and things and there they are now, fathers themselves with their own children... in those days you started at a firm and you stayed with the firm... they also had the secretaries all that time as well, 26 years these secretaries had been there.*

Julie realised that she was unlikely to get promotion in this firm, as there was very little movement amongst the staff and only one other person working in tax who was most unlikely to leave. She could not envisage working there for the rest of her working life:

*I just knew that if you didn't move, if you didn't look for things for yourself it wouldn't necessarily come and find you, you had to go out and look for things.*

She spent the next five years working for two small firms in Manchester before moving to another mid-tier accounting firm where:

*It sort of cemented what I was... at the other firms I was more of an assistant ...whereas at [mid-tier firm], that's where I formally became a manager with all that entails... being held responsible more, not just for your own clients but for clients of people who worked for you, knowing where the tax returns were up to, have the clients been billed? How much is the work in progress? That sort of thing.*

During this time, her first marriage '*wasn't particularly wonderful*' and was encountering problems, partly over the issue of whether to have children:

*My first husband had always been 'you're putting your work first, you're putting your work first, you've got to think about having a family, you can't just be career-orientated'... then at one point, well that's the problem, I said 'Ok, right, fine, let's do it', and he was like 'oh my God you're putting*

*all this pressure on me now, how am I supposed to cope?' and I was like 'make your mind up, what do you want?'*

In the meantime, she had met Trevor who *'was married but his marriage was ending, as his wife had found someone else'*. Trevor had also worked in the Inland Revenue and other accounting firms before arriving at this mid-tier firm.

*He came and sat next to me and after about a week or so I spoke to my then manager and said I did not like him at all, and could I move, (laughter)... I found him slightly insular... they said 'he's having some personal problems, just bear with it, he's only just settling in, give him a chance'... Then we got close, it was a case of there is someone else out there I can make friends with or whatever, someone who would help me if I was lonely, if you see what I mean, and it sort of developed from there really.*

Julie and Trevor kept their relationship secret because:

*There had been suggestions that relationships within the firm would be frowned upon quite strongly, not tolerated... but I mean ours was like a long term serious relationship and there were an awful lot of flings going on anyway, which I think must have been far more disruptive, because they all ended acrimoniously.*

When two new tax partners joined the firm who were already in a relationship, the couple decided it was an opportune time to reveal their own:

*Actually we were then living together when we decided to tell people at work and they were completely stunned...It wasn't an issue when it came out because of these two new partners.*

Julie was keen to have children:

*We weren't married and I wasn't sure I wanted to get married because of all the difficulties with my divorce from my husband, but I was conscious that I was getting on basically... if we were going to have [children], I would have liked to have had started before I was 35... my Mum was about 35, she may even have been older, when she had me, but my Mum was slightly old fashioned and I was conscious of that and I didn't want to be.*

Julie had a miscarriage in the first few months of her first pregnancy:

*...which at the time you think is something terrible that you've done and everything, and then you discover afterwards that something like about 60% of women have miscarriages with their first one because it's your body saying 'what's going on? I'm not having this sort of thing'...then I*

*think we decided to wait, I think we left it about 18 months... emotionally it hurt too much and I just thought I'm not going to go through that again.*

At this time Julie also came under pressure at work as, despite her years of experience, she had few formal qualifications:

*They sort of changed the rules as they basically said 'if you're going to be at this manager level, you need a qualification'.*

As a result, she took and passed the Association of Accounting Technicians (AAT) exams, which consolidated her position as manager.

Immediately afterwards Julie became pregnant with her daughter, and after her maternity leave was able to negotiate returning to work for four days each week. Although she '*absolutely loved not working Fridays... there's just something glorious about it*', this arrangement did not last long because Trevor changed his job causing them to need two cars:

*We couldn't afford the four-day week so I went full-time... deep down, yes, we could afford if I didn't go to work at all, but we probably couldn't have the house we're in, and we've just built a conservatory and it's very expensive.*

Julie spent about nine years at this mid-tier firm, when she was approached by a recruitment agency that she had contacted, '*as it was a case of if something absolutely perfect comes up I might be interested*', and secured her current post at a larger firm. Initially she worked full-time, but after the birth of her second child she then worked from 10 a.m. – 4 p.m. so that she could take her daughter to school each day and collect her from the after-school club:

*I want to be the one that takes her in the morning...I'm putting her in someone else's hands and I want to be the one who does it rather than passing her to someone else to do that and... I'm invariably home with both of them by five o'clock.*

The younger child was in a day nursery and would start school soon.

Julie and Trevor did get married:

*...more for my Dad because he was very old fashioned, but it's not made any difference to us, except [daughter] thinks it's very exciting she was a bridesmaid at our wedding.*

Trevor's job had begun to look insecure when a suitable post arose for him in Julie's firm, where she had then been for eight years. They were working together again and the arrangement appeared to suit them:

*We're sat facing each other, we've got like a little partition... we're conscious of how other people feel but it's comfortable.*

## Katy

Katy is a slight, petite and softly spoken woman from the North of England. She is 39 years old and married with one son aged seven. I had worked with Katy during my training at the large accounting firm (hereafter Large Firm) in Manchester, where she had acted as 'Auditor-in-Charge' on many of the audits to which I was assigned. When we met again after a 13 year interval, she appeared to have changed little in appearance.

Katy's father worked as an accountant and she knew by the age of 16 that she wanted to follow in his footsteps:

*I wanted to be an accountant... I knew what I wanted to do, because with my Dad being an accountant, I used to say to him 'What did you do?' He wasn't chartered, but I already had an idea of what he did, so I thought yeah that is for me, that is what I want to do. I wanted to train as an accountant not necessarily to be an accountant but because I could go into so many other industries with the training.*

Katy was in the first year of a comprehensive intake into a school that had previously been a secondary modern, which she felt caused expectations of pupils' career potential, particularly from careers advisers, to remain low:

*You'd get all the people who'd not passed the Eleven Plus would go to the school, they'd not got particularly good results for 'O' and 'A' levels...they [the careers advisers] always seemed to think of it as though the school was where people did not do very well and they all said 'You're too young to know what you want to do, you either leave school now and go and work in a bank or do something like that, that's probably the thing you should do, or you stay on and do your 'A' levels and go to university, but I don't know whether you will want to do that'.*

As a result, Katy became more determined to fulfil her career choice:

*In some ways that made me more determined to prove a point as well, because I was very stubborn, and it was almost as if I know what I want to*

*do, don't tell me that I can't do it. In some ways it was like me saying I'm going to show you, you don't believe that I can do this because you know this school hasn't got a good history, and it was almost as if 'oh well it's a career that's really above you'...I was determined to do something and get somewhere with my life.*

Katy stayed on at school to study her 'A' levels, but despite some of her school year going on to university, she decided not to on the basis that she would not want to follow three years of study at university with another three years of professional accounting training, and '*because I prefer to do the practical training as well as studying, you see*'. Instead, she opted for a one-year foundation course at Manchester Polytechnic, which would allow her to apply directly to accounting firms for a four-year training contract:

*The thing is, if you fail as a degree student you are three or four years older, and you've not got any practical training behind you, whereas I took the view that when they've all finished their degree at 21, 22, I can be qualified when people have just finished their degree and I'll have three years' practical experience at bookkeeping.*

This option was taken despite the fact that Katy expected that the foundation '*pass rates were lower*' and that she expected the foundation to be harder because:

*Some of the things that you do at PE1 and PE2 you've already covered on your degree course, whereas you haven't covered them on your foundation, so you're learning it alone effectively.*

After the foundation year, Katy began her ICAEW training in a very small firm with only four partners. Half way through her training three of the partners retired and the firm merged with another medium-sized firm, which then, a year or so later, merged with the Large Firm in which I also worked in Manchester. Katy found the small firm training beneficial because:

*You were taken out... quite often at an early stage, after probably just 18 months, you could be doing a job on your own and you'd literally be doing the whole bank, you'd be starting with a polythene bag and you'd be*

*preparing a set of accounts at the end of it with tax provisions and everything in, and you would be handing that file directly to a partner, and you'd go out to the meeting with the partner and go through things, so at quite an early stage you had a lot of exposure to a partner and to meetings, and you would also get used to dealing with clients directly.*

At the larger firms, however:

*It was more formal and there was obviously a lot more procedures and rules and regulations and that type of thing and there was a lot of people you didn't always know, and that you would never work with really because [there are] so many more people and it was more structured in terms of you've got your audit manager, your senior, your junior, so it was more regimented, but I adapted quite quickly and I enjoyed it there as well.*

The experience of work in the different sized firms was advantageous for Katy because:

*By the time [Medium Firm] merged with [Large Firm], I'd had quite a good grounding and quite an all round experience which I then realised, when I got to [Large Firm], that a lot of people just don't have at all, particularly when I had people working with me or for me, or I was working for people, who didn't know how to put journals through.*

Despite her emphasis on preferring the practical training, 'rather than just the theory', which may have implied she was less academically confident, Katy passed her exams at the first attempts, by ensuring that she maintained her efforts throughout the training:

*I just sort of got on with it and did my best. I kept up with my exams, but also you'd find that people weren't doing the same, they'd be two or three behind, and I thought no, I'm just going to make sure I'm going to have a good go and make sure I stay up to date, which I did, so again I think I didn't have a problem there.*

Having passed the exams, Katy still had to fulfil a further nine months of practical training because she was still under contract and could not yet be admitted to the Institute. When I knew her in the Large Firm she was regarded as technically very

competent and reliable. She soon found that she progressed up the ranks from audit senior, to supervisor, to junior manager:

*Once they'd started to use you and realise that 'oh actually perhaps they are all right', ...once you'd actually got your reputation in place and people trusted you, you would then find that... you were given senior roles and that kind of thing.*

However, there were issues with which Katy coped less easily. Each of the mergers required repeated assimilation into a new culture and environment, which was the more difficult if one was, like Katy, from the smaller entity. She felt that she was passed over for a promotion in the Large Firm:

*I'd been working with someone who was a particularly well liked [Large Firm] person, and I'd been doing some corporate finance and due diligence work that year with them and we'd done this report together and I'd done quite a lot of big audits with them as well, and then when the promotions came out they got promoted and I didn't, but there was only so many people that they would promote, and when I spoke to some of my partners they were saying 'well we don't know why really, because your work is as good as theirs', but then I found subsequently with that particular individual, the [Large Firm] partners really liked him, they were priming him for partner and all this.*

Katy did not feel that she had the right qualities to be in the same position, because 'your face always has to fit'. She believes she was 'probably a bit more timid and quieter' whereas those who were the 'right people' were much more sycophantic:

*Not particularly academically the best, but they're quite pushy... they're good talkers, and they push themselves, in that they will make a point, when say it's a drinks do or a leaving do or whatever, of talking to particular partners and trying to get on well with particular partners, and they are pushing themselves, and they're very driven and very confident to go up to certain clients at a junior, fairly junior level, and sort of 'this is who I am', and try and make themselves known.*

Katy's feelings seemed to derive from the way she felt she had been disadvantaged through low expectations during her schooling, as she commented that, while acting as recruiter for the accounting firms, she had noticed:



*Some of the state school applicants were a lot brighter than private school applicants, and had a lot better exam results, but you just notice in terms of their outlook, their lack of confidence, the way they present themselves, the way they talk about their experiences, things they've done... I'd come from a background where you were never sort of pushed into things, you know, I would never think of going up to a partner and talking to them, apart from when it was connected with work.*

Katy remained with the Large Firm for five years, rising to Senior Manager level. During this period she married and became pregnant with her son, at a time when the firm merged again with one of the largest and highest profile 'Big 6' firms. Katy's request to return part-time was turned down, as the policy was '*full-time or nothing*'. Nevertheless, she remained with the 'Big 6' firm for four years. She continued working owing to childcare support from her mother and an old school friend who acted as childminder. In addition her husband had '*a 9 to 5 job, which helps*'. Katy realised that she was not going to achieve partnerships status, because:

*You were only going to get anywhere if you were a [Big 6 firm] person born and bred, as it were.*

Nor did she any longer aspire to it because:

*It's more of lifestyle even than a career...some of them just live to work really and that's not what I wanted, particularly now with a son.*

Katy chose not to have any more children because she had seen the worry and heartbreak caused to her sister who had a seriously ill son, and felt she was satisfied with her one healthy child. She left the 'Big 6' firm, for a management buy-out, before moving to her current post as head of finance in a venture capital firm. For Katy:

*I had a happy childhood and it's most important that I make sure my son's put in that same position.*

## Lorna

Lorna is 37 years old and originally from the Manchester area. She is married to Adrian, and has a four-year-old daughter. She is six months pregnant with her second child.

Lorna did very badly in her 'A' levels and initially did not go to university:

*I'd left school and I was training to be a hairdresser... it was a Saturday job in which I'd just been offered a full-time place and I really enjoyed it and I always liked working with my hands, but I realised very quickly that I was going to be very poor if I was a hairdresser, so to be perfectly honest with you there was a financial motivation and I was fortunate enough to have the academic ability to do something more than hair dressing, and I thought I don't want to be broke. My family background had been relatively, not poor, but not comfortable, and I particularly didn't want to live like that... my parents are still together and there isn't anything unstable in my home life, but it was very important to me, and probably still is, that fundamentally I'm only comfortable if I know I can support myself... so I started to look at what I thought would be a nice secure income for me, and accountancy came up.*

Lorna took the same route into accountancy that Katy did, through a foundation course and a four-year training contract. She undertook a full-time foundation course at Manchester Polytechnic and began a training contract with the ICAEW 'at a very small practice in Stoke-on-Trent because it was basically the only place that would make me an offer'. This was in 1984, 'before there was the big boom in accountancy' in that decade.

*I got a very good training at the small practice, from starting with a carrier bag full of invoices, and, you know, write up the books and records and learning the very basic principles of double entry until you could do it in your sleep, which I still think stood me in very good stead for all the other accountancy that I've done in later life.*

Despite her poor 'A' level results, Lorna presents herself as a 'girly swot' who passed all her exams at the first attempt. She could not be admitted to membership of the ICAEW for another year, as she did not yet have the requisite experience, but the market for accountants had changed and 'there was a huge boom in accountancy and you couldn't find enough accountants'. She took the opportunity to move to another firm:

*I was very fed up with being in Stoke-on-Trent and I wanted a big change so I went to Brighton on the basis that I'd been there once for a weekend and thought it was quite nice, I'm sure I wouldn't have the courage to do that now, but I was 21... I contacted an agency in London, told them what I was currently earning and where I wanted to work and I got offered three posts, so it really was a case of choosing what you wanted to do, and I ended up working at [Big 6 firm] in Brighton.*

The experience was not positive, however, partly owing to cultural differences between the firms:

*It was quite a shock actually, from such a small practice, to what was then the biggest UK and international practice. I think for me personally it was too much of a jump. I felt in a small practice everyone took an interest in what you were doing, and when I had trouble with my tax papers, they moved me into the tax department for a couple of months, and everyone was very helpful. It was very friendly, and felt much more like a family. When I turned up at [Big 6 firm] because of the size it was the other extreme, you were in a very specific department. I felt very much just a number rather than a person.*

Lorna spent a very unhappy year in this firm in Brighton, where she gained enough experience to become fully qualified. When she first arrived:

*I was going places, yeah I was definitely heading for partnership, I wanted to be a partner, I wanted to be dynamic, I wanted to be doing all these things, and by the time I left, I'd lost my confidence completely, I didn't think I could do my job virtually, and I'd lost the will to have any involvement in accountancy at all. I'd probably gone to the other extreme. I didn't want everything I wanted previously, I didn't want the structure, I didn't want the formality of the regimes, I thought it didn't leave any opportunity for personalities and individuals to establish credibility, because of their own abilities.*

Lorna was so unhappy and goes so far to suggest that:

*Although it was a very unhappy time in my life I think it was probably one of the most valuable lessons I've learnt, in that you set your stall out, and when you get there it might not be everything you thought it was... I had an awful lot of money and I had everything I'd wanted when I'd gone into it, had the independence, had the money... Out of the three jobs I was offered, I took this one because it paid an awful lot more than the others, so I felt that I had sold my soul, and that's what you get for doing that, you get to be unhappy... so I just gave it all up because I was so unhappy.*

Lorna decided to go to university because '*I just thought it was something that I'd missed out on and I just wanted to have a go at it*'. She was admitted to Sussex University as a mature student on the basis that '*although my 'A' level grades were appalling, they accepted me on my professional qualifications*'. Lorna chose to study Social Psychology because:

*I'd actually become more and more political, and it was getting to the height of Thatcherism, which I thought was particularly unfair in the UK, and that led to my perception of the world order. I was quite interested in developing countries and that type of thing, and so it was the combination of psychology, which I just think is quite interesting anyway, with developing worlds, something else which I was really quite interested in, the combination of those two.*

The experience of being at university was particularly positive for Lorna:

*I went into university on a high and I stayed on a high for three years I loved it... I had a lot of time to myself, to interact with people from a whole host of backgrounds that I'd never come across before, and to really get fully involved with university life and really enjoy it, and it was ideal for me at the time... I got my confidence back and sort of felt ready to face the world again.*

Lorna also met her future husband, Adrian, at university, '*an 18-year-old, straight from home, my toy boy (laughs)*', who:

*...was very active in the Labour party so again I was meeting people who were active in what was then the socialist labour party, with quite a socialist attitude. Coming from financial accountancy, again, it was quite a refreshing change to me... having sold my soul politically, I could actually find out what it really was about, I mean coming from my background, it was always socialist politics and my family would rather die*

*than vote Tory for no particular reason, but I think at that point I came to it by thinking about it, rather than just picking it up from my parents.*

To help support herself, Lorna worked in a medium-sized accountancy practice doing temporary work in the insolvency department, during the vacations at university. The firm offered her a post after graduation:

*...which I hadn't considered at all, taking what to me would have been a retrograde step, going back to accountancy, but the more I thought about it, the more I'd seen of the insolvency work, and again financial security was still there. If I was going to do something with my psychology I was going to be starting at the bottom again whereas if I went into accountancy I could cash in on the qualifications I had at a higher level.*

Lorna took the job and has worked in insolvency ever since, also passing the Insolvency Practitioners qualification, having had '*the opportunity to find a bit of accountancy that was going to be right for me*'. She feels that she is able to use a great deal of her psychology knowledge in this role:

*...because you're dealing with very angry people, very upset people, very confused people, and you can't just approach every problem with the same approach, you have to actually sit and try to work out what this person is frightened about or unhappy about before you can answer their question... you've got to motivate a workforce who've just seen all their mates sacked, and who know if you don't sell the business in three weeks they're going the same way... a lot of people call insolvency 'the undertakers', which often you are, but it can be quite creative... I might have closed companies, but I've also saved hundreds of jobs... I look for the positive in it.*

After graduating, Lorna and Adrian began living together, and were '*looking to settle down*'. Adrian worked in the recycled paper industry and was:

*...not ambitious at all, he works because we need an income, and the best thing he can say about his day is that it's not been awful. He's not turned on at all by work.*

Lorna was thinking ahead to having a family although the couple did not discuss the issue directly, and while the couple could have stayed in Brighton and done this, Lorna also wanted to pursue her career and sought an opening as an

insolvency practitioner at manager level. This necessitated moving to a medium-sized firm in Manchester, where Adrian followed her *'six months later when we'd sold the house and he'd found a job'*, being indicative of the centrality of her career and earning capacity within the relationship.

Lorna hoped that having children would simply follow, but it was not straightforward, as the couple had difficulty conceiving. This necessitated them facing the issue directly by considering whether to have fertility treatment, but raised some tensions in the relationship at that time. Lorna perceived that:

*We would get a better reception if we were married... I wanted to be married to demonstrate to other people that we were in a stable relationship.*

Adrian, however, refused, *'because he is five or six years younger than me, and it just wasn't the right stage of his life'*, although a year later he did agree and the couple married. Shortly before the couple were about to embark on IVF treatment, Laura found she was pregnant naturally, some three and a half years after taking the job in Manchester.

After maternity leave, Lorna returned to work on a four-day week basis, which she carried out until raising her hours to full-time when Adrian was made redundant. She was, at the time of the interview, six months pregnant with her second child, which *'again took a very long time to happen, I was hoping for just a couple of years in between'*. Although Adrian now has another job, she has not reduced her working hours again, but:

*I've sort of given myself a bit of a reprieve because with the baby coming in August I'm going to have a year off... so I can take [daughter] through her first year of school... I think when I come back I will be able to negotiate relatively flexible hours.*

Lorna recognised that she has revised her career expectations since having her children but:

*...that's part and parcel of just not knowing what you're letting yourself in for when you have kids, it really has changed my focus, and for the better, I think. I think I'm a more rounded person... having been faced seven or eight years ago with the thought of having no children, I find I've got what to my mind is the perfect set up for me and my family.*

## Maureen

Maureen is 31 years old and married to Will, with one son aged eight months. She lives in the Northwest of England.

Maureen was sent to a private school but performed very badly in her 'A' levels.

*I chose to rebel really. I think I barely went to school, I went to an all girls' school and they were quite strict during the sixth form, but I was in a funny situation where my parents weren't that strict, I'm not saying they weren't strict but they gave me more freedom than the school did, so I was working in a pub at the weekends and yet the school wouldn't allow us out in our lunch hour.*

She had intended to study History at university but failed to achieve the requisite grades, which:

*...gave me a shock really because even though I wasn't doing any work I'd just thought I'd fly through like I'd flown through everything else, nothing had been too serious at that stage, so it just gave me a bit of a kick up the bum really.*

Maureen spent a year working in the office of the family business:

*It was a drain and pipe cleaning business so it was unblocking drains and excavations and all that sort of thing, but my job was general office duties really, I was answering calls and sending engineers out on jobs, but I was doing a lot of the bookkeeping type work as well, so you know cash book, chasing debts, all that sort of thing and I really enjoyed it.*

She found that she appeared to have an aptitude for the work, as she had 'quite a mathematical and logical brain', but was 'floundering a little bit, not knowing what I wanted to do'. She reapplied to university, this time for accountancy courses, but almost decided against going, having had an offer of a trainee manager's post in a local supermarket. To the relief of her parents, who hoped she would study for a degree, but who 'knew I was quite headstrong really and if they



*had said anything I would probably have gone against them'*, Maureen chose to go to the local polytechnic.

Maureen lived at home during her degree and *'pulled my socks up at that stage, so it turned out I got a good 2:1 in my degree'*. She *'was never into the student life really, lying around in bed until lunchtime'*. Rather, she continued to work in part-time jobs, one of which was with a small firm of accountants doing accounts preparation, *'paper bag sort of jobs'*<sup>7</sup>, which gave her extra experience of double entry bookkeeping. This experience was partly to compensate for her earlier academic efforts:

*I was conscious all the time of these poor 'A' level results, going to hold me back from doing the chartered training contract...because when you go for interviews you've not got your degree results...I didn't apply for any of the Big 6 because I just felt realistically they would look at those 'A' level results and throw my CV out of the window.*

Maureen applied to mid-tier accounting firms and chose one in which she felt comfortable:

*I just liked everybody I met, I liked the atmosphere in the office.*

She passed all her accountancy exams at the first attempt and:

*...pretty soon I thought I wanted to work in Corporate Finance, because it just seemed to be where all the action was really.*

Maureen enjoyed the *'deal-making'* and variety of her work in this department and, although there were difficult times when one of the partners left taking staff with him, she felt she had been part of a team that had developed the department further:

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<sup>7</sup> The term given to preparing accounts from the incomplete records of traders, which often derives from the fact that unrecorded invoices, receipts and bank statements, etc., arrive typically in bags.

*It was quite difficult, but I think it was really a happy time as well in a way, because it was all, like, right, come on, It's us against the world, type of thing and, you know, touch wood, it's been great and it's expanded.*

She did wonder whether she ought to have moved on from this firm, where she had been throughout her accounting career to date, but decided not to:

*I've been really happy here, I mean you do sometimes go through these career crises you know - God it's going to look bad on my CV, I've never moved, just came to the same firm and stayed and maybe it shows lack of ambition, and you sort of investigate the possibility of moving, but when it comes to the crunch, I've always thought I don't want to.*

Maureen met her husband, Will, at the firm:

*He was already here, two or three years above me. We started going out together after I'd been here about 12 months...the usual thing, we went out for a couple of dates a week, then it started to get more serious. We moved into the flat in 1997, bought the house in '98, got married in 2000, and the baby was born last summer [2002].*

At the time of the oral history meeting, Maureen had been back at work after her maternity leave for 'about four or five weeks', having negotiated to work three days a week, for a three month trial period, 'so I am just trying to be as flexible as I can to make sure that they accept it at the end [of trial period] really'. Luckily, she had the flexibility available in her childcare arrangements to be able to do this:

*I'm very fortunate in that Will's parents are round the corner and my Mum's just in Preston, the first grandchild on both sides, they're practically clawing at the door to look after him, so they're more than happy to step in if I have to do extra days.*

Maureen did have her doubts about her prospects in her career because of her part-time working, but she hoped these would be unfounded:

*I think before I came back I'd sort of got it into my head that I would be written off because I'd had a baby first of all, and they were already probably thinking maybe she'll have another. I thought they would think, you know, coming back part-time three days a week is me saying I'm only going to put in half the commitment because my priorities lie elsewhere, so I got it in my own head that I'm coming back because I can and they can't*

*stop me but they will have written me off. I'll be given training budgets to do and admin tasks and crappy jobs, that's how I thought it would be, and that I had probably delayed or put on hold or even stopped my career as a result, that's how I felt. Having come back, I don't think that's the case, I think they are taking me seriously, they are giving me good jobs to do, and, you know, I think it's probably been delayed, my career progression, maybe it hasn't stopped it, I don't know, not to the extent that I worried it would.*

## Melissa

Melissa is 40 years old, married to Robert, with two children, Bobby aged 11 and Emily aged four. She lives in the North of England.

After leaving school, Melissa, studied for a degree in law at Sheffield University:

*...but I didn't start the law degree intending to practise law. I didn't know what to do when I left school, and it was perceived to be a sensible academic way to finish one's education, something as stupid as that. I actually found it very hard work, I shouldn't have chosen it, I should have done something more relevant to what I am doing now, maybe Business Studies, but I came through grammar school and things were very pigeon-holed and structured...some of the broader based, more vocational subjects really weren't discussed because it wasn't that kind of school.*

She suggested that she might have been more fitted towards a business career:

*Funnily enough throughout my teens, having done the careers assessment things at school, it was always accountancy or business that came up but I think that the problem was I basically didn't know enough about it or how many doors it might open. I always thought it was a fairly kind of dull, narrow role, just number-crunching...but there is a lot more to it than that and you can actually pick yourself a much broader role.*

Melissa decided against going to Law School after graduation. One aspect of her degree that she had enjoyed was taxation, '*despite the fact that it is full of legislation, there is a practical aspect to it too*'. She decided '*late on, around finals time, that accountancy was the thing to do*', but she had missed the opportunities to join accounting firms in that year's intake of new recruits. Instead, she joined the retailer, W.H. Smith, working in London and hoping to begin some form of accountancy training:

*[It] was after the start of the academic year and because of that the local colleges in London weren't prepared to take me on day release so I started doing evening classes on a Friday night and a Sunday morning and that really didn't suit me because it interfered with the weekend... I thought that having done the law degree, when I had to work very hard, I thought I*

*would be motivated enough to do it but actually I wasn't... I thought I might have made a horrible mistake but the mistake was that I should have made my mind up earlier, rather than just being there.*

This approach to the training was not a success, so the following year, Melissa returned to Sheffield to the Polytechnic, on a two year full-time course, to study Chartered Certified Accounting [ACCA] exams. This necessitated financing it herself through a student loan scheme run by the Midland Bank, and:

*My Dad helped me out with the fees, but it was a big commitment and it was a bit of a gamble having given up a job. My parents thought I was barking mad and in retrospect it was a big gamble, but you don't have so many ties when you are young so you can do these things.*

During her accountancy studies, Melissa met her husband, Robert, and became engaged, causing her to wish to remain in the Sheffield area when she finished the course. A lecturer on the course, who worked part-time at a medium-sized firm in Sheffield, informed Melissa of a potential vacancy in the Corporate Tax department, which she obtained.

*[The Firm] is not one of the biggest ones, with probably quite an old fashioned culture in the office I worked in, but I worked with some very good people who were very supportive. I enjoyed it. I was there for about two years.*

Melissa needed to get appropriate experience of accounting work, as well as taxation, in order to fulfil the requirements of the accounting body to become fully qualified:

*I began to realise that again I had not done things in quite the right order. I should have gone into some regular accountancy stuff first before going into tax. That is what people normally did and there were probably occasions when I felt there was a gap in my understanding because I had not done my groundwork first. So I was keen to put that right and I talked to [firm] about it, and they recognised the issue but I suppose after they had invested what they felt was two years of training me in tax, they did not want me to go back to being the audit clerk in another department and effectively lose some of the expertise that they had invested in. I can understand that. I think it was also quite short sighted of them...I was lucky because the timing was such that all the big firms were interested in people*

*and basically [Big 6 firm] were prepared to take me on as if I was a recently qualified member of staff, and they paid me along side newly qualifieds.*

Melissa spent four years working for the Big 6 firm:

*It was while at [Big 6 firm] that I got my membership [of the accounting body]. I was 28 by the time I qualified...It wasn't the most efficient way. If I had decided at the outset to do a training contract, I would have qualified a lot sooner and I might have got on a bit quicker.*

Having married Robert three years earlier, Melissa had her first child, Bobby, just after qualifying, returning to work when he was 18 weeks old:

*I always intended to go back so I didn't have that much angst about it at all...I feel I needed to use the brain cells a little bit, I certainly realised that the baby group and coffee circuit just wasn't my thing at all. It wasn't really a problem, I was really quite comfortable with that...If you just accept that you are going to work full-time then you accept that you are going to juggle and get on with it.*

Melissa began to feel it was time to move on in her career, and '*there were loads of things being advertised at the time*'. When Bobby was nine months old, she secured a post working as finance manager in the Trent Area Health Authority, based in Sheffield:

*My husband's family have all been medical people, though he is the exception... There has always been a lot of talk about Health Service in the family which is something I probably picked up on a little bit and was quite interested in... I did have an interest in that respect, which I think probably helped in being able to talk about some of the background in the interview.*

Melissa had undertaken a variety of roles in the health sector, including business analyst, financial performance manager and project manager, and considered that she had benefited from phases of restructuring, which have opened up opportunities for career progression. Her husband, Robert, took a new job and the

family moved to the York area. They had considered having another child, and did so, though they left a seven year age gap between their two children:

*We already felt like we had put off having number two several times for various reasons... Robert changed jobs in quick succession, I had a secondment to a primary care group, it didn't feel quite right to try for a baby then, but fairly soon after we moved here, I thought we'll just have to go for it now, I was just feeling that I was running out of time and patience.*

After Emily was born, Melissa returned to work in Sheffield:

*Having got used to working with Bobby, it didn't really cross my mind to reconsider it.*

She did, however, manage to secure a post nearer to home in the NHS Estates in Leeds, which made journey times more convenient.

*The Health Service and the Department of Health have always been very supportive of family units. Things like working at home occasionally were not a problem and flexibility around the hours you wanted to work were not a problem. Taking time off occasionally for the school play... I always put in significantly more hours than I need to, but I always feel quite comfortable that I have a bit of credit as and when I need it.*

Recently, Melissa moved posts again to become 'Head of Finance and Business Planning for one of the directorates in the Department of Health', after actively lobbying her seniors to consider her for the post, 'because I wanted it so badly':

*I had a time actually getting it, but I was very happy when I got it because I have got 'finance' back in my title which, I don't know, being conscious of age and experience and all sorts of different things, suddenly became very important to me, so I have been quite pleased with myself.*

## Nicky

Nicky is 33 years old and works as a 'Business Adviser' in a mid-tier firm in the North of England. She is married with two children aged eleven and five.

Nicky studied Civil Engineering at Manchester University but decided not to enter it as a career, selecting accountancy instead, despite knowing little about it:

*I suppose I fell into accountancy as much as anything else... I rather enjoyed working with figures and sort of being practical and all the rest of it. I had two holiday placements working in industry, and one of them I really, really enjoyed but the second one I didn't enjoy, and I decided that I just didn't want to do that basically. On top of that the wages in civil engineering at that time were so poor, I just felt there's a lot more training to get through, is it really worth it if I'm not absolutely 100% that this is what I want to do? So essentially I looked around in my last year, just looked through brochures really and decided accountancy looks like something I might be interested in, although I had no experience, no background and didn't even know an accountant at the time.*

She applied through the 'milk-round', when various firms visit universities to recruit students in their final year.

*I was attracted to the training process as much as anything because to go into it at 21, not really knowing what you want to do, it is quite attractive if you can do exams and come out with a qualification. To find something with a structure was quite appealing, I think.*

Nicky had several offers from firms but chose the same large mid-tier practice for her training as I did, though we were not there at the same time. She preferred:

*...the focus on owner-managed businesses because my family have sort of run small, very small, businesses themselves.*

Her entry to the accounting profession was delayed, however, when Nicky became unexpectedly pregnant in her final year at university, which was:

*...definitely not planned, I was very surprised, I suppose surprise was an understatement... It was a good fifteen years earlier [than planned] (laughs), having a family. At the time, you know, you're young enough to*



*sort of get on with it, you've got enough energy to do all those things, you've got the determination to know that you can do it, so it was a challenge as much as anything. I looked upon it positively, once I'd got over the shock, just matter of fact really.*

Nicky was determined to have her child despite some sense that her friends and family disapproved:

*When you have children young, I think probably less so these days, but people do tend to, you know, not look upon it too favourably...the way my family reacted as much as anything else, they were supportive, but at the end of the day my Mum would come to me and say 'Well you know if you ever want to, you know, change your mind or anything just come and let's have a chat about it...' very much my family expected me to get the qualifications, be a success, and the family would come later, but to be fair, once the children are actually there it's accepted and everybody gets on with it.*

She was equally determined to enter her accountancy training, as '*to be honest it never entered my head to do anything different*', but owing to the timing of the pregnancy asked the firm to postpone her entry for a year, about which '*they weren't very keen*':

*They gave me an offer that basically said whatever your results from your university degree we'll have you, so I don't think they were in a position where they could now say 'no you can't come actually', although I'm sure they were tempted to do, because at the time there were lots and lots of people chasing not a great deal of jobs.*

Nicky encountered the same '*personnel lady...a formidable woman*' whom I had also dealt with at the firm, who:

*...looked very disdainfully at me, she didn't look very pleased, and I think she basically thought that I wouldn't turn up and she thought it would be very, very difficult, she made that very plain, which I didn't take very well to be honest. She did basically infer 'Are you sure this is what you want to do? Are you sure you want to start? Things might change', which I didn't take very well to be honest, I took it quite condescendingly, and really that made my mind up that yes, I would come back, you know, don't treat me any differently to anybody else thanks very much.*

This reflected Nicky's attitude to her career and family:

*[I am] a determined person, I think, but not in a very loud or aggressive way... but, yeah, I'm very firm about family and what I want.*

This determination saw Nicky through her accountancy training:

*It was really hard, but we did come through it, and I think some of that was the desire that I was going to pass my exams no matter what, so I did it and I passed them all first time within two and half years because I did the fast track, you know you think you can do anything as long as there's an end to it, can't you. You can do absolutely anything.*

She acknowledged, however, that she did need help, especially from her boyfriend, whom she:

*...married a couple of years later. We have another child now. We're still together and it's worked out, as it happens... but it was very much a case of just muddling through and trying to get on with it because they were difficult years. I mean in terms of my relationship with my husband, he had to do an awful lot, he had to be very flexible in his work, he had to come home and look after the baby.*

In addition, colleagues in the firm were also supportive in those early years:

*It was very, very hard work, I have to be honest, it was very stretching in terms of the amount of time we had to spend out of work, the travelling to and from work because it wasn't all based in the office, most of it was out on site, and I didn't have a car at that time which didn't help, it was really difficult... I'm sure they did make allowances in where they put me on certain jobs and who they put me with, so people could pick me up, and that was very much a function of some of the managers there, who I still remember to this day as really nice people who went out of their way to make that work for me.*

Having qualified, Nicky 'moved into tax, fairly sharpish' because in audit she found 'a lack of training, a lack of real good experience', and a lack of career progression. The choice of tax arose because it happened to be the department with a vacancy, but once established there, Nicky found she enjoyed the work, and studied for her CIOT exams 'just to get it out of the way'.

Nicky's second child was planned and the experience was:

*...very different, because I'd got my exams under my belt, I knew I had sort of a launching block to do whatever else I wanted to do after that, I knew that I didn't want to work full-time, because it had been too hard and I wanted to do it differently this time, so it was just an absolute change, a paradigm shift in effect.*

Her choice to approach motherhood differently involved requesting part-time working hours, because:

*I did work full time with [daughter] and at first while I was doing it, it wasn't an issue, but when I look back, I've no real sense of [daughter] being a child, being a baby, because I wasn't there spending quality time with her. I'm sure she didn't suffer as a result but I'm sure I've missed her which I wasn't prepared to do for a second time.*

After maternity leave, Nicky worked only one day a week, then two, followed by three and finally four in the year after her son's birth, which:

*...was nice because I wanted to come back slightly on a reduced level just to keep my brain cells ticking over as much as anything.*

She did consider staying at home to be a full-time mother, which might have been possible for a couple of years 'had I married a rich man (laughs)!', but acknowledged that she needed the 'mental stimulation' and social interaction of colleagues at the office.

Nicky worked in two other mid-tier accounting firms since qualifying, to pursue her promotion to managerial status, but has always worked part-time. She enjoyed her job:

*I don't really see myself as an accountant now, and I don't really even see myself as a tax adviser, although if someone asked me what I did I would say I advised on tax. I tend to see myself as a business adviser and I will go out and speak to clients and they will talk to me about tax but I'll talk about business and structure and other issues as well, just talking to people about those sorts of things really, that is what I enjoy. But...I'm not overly ambitious to get back to doing five days a week and get on the career ladder and climb to the top, not at all. Not at the expense of everything else.*

In respect of her combination of early motherhood and career, Nicky had:

*No regrets, because like I said, I wouldn't say that I didn't have any other choices, but I chose that route knowing that it was going to be hard, but I got there.*

## Susan

Susan is 37 years old, and was brought up in West Yorkshire. I have known Susan personally, irrespective of this research, for about ten years. She married a friend of my husband's from university, and although we only see each other once or twice a year, I regard her as a friend. Susan has always seemed to me to be a little 'alternative', in that she does not follow mainstream fashions and her interests are very wide-ranging, from football, to languages, to yoga. Spiritual matters are highly important to Susan and over the period of our friendship, she and her husband became devout Buddhists. Her husband, Kevin, is now the accountant for a large Buddhist temple in London.

Susan took a degree in French and Economics at Cardiff University, but unsure what to pursue as a career, she drifted into accountancy:

*To get a job in languages which I would have liked I would have had to be much better at languages and much more confident than I was. My boyfriend at the time graduated a year before me. He had an accountancy degree so he started working for [Big 6 firm] and I suppose I just followed him...It was a quite good social life and also it put off the decision of what I was going to do because it was going to be another three years of study and some more exams. I suppose I just drifted into it. It wasn't a conscious decision, as I couldn't think of any thing else to do.*

Susan joined another Big 6 firm in the Cardiff office where:

*It was very laid back. There was a lot of laughing and joking. We had a lot of small clients who were quite entertaining and eccentric... We went out together; I just remember it being a sort of very happy, unpressured time, although there was a lot of work and we all sort of helped each other.*

The social life took its toll, however, as Susan failed her PE1 exams at the first sitting and '*had to really knuckle down for the resit*', passing at the second attempt.

The exam failure was not considered to be a problem because:

*Most people failed their exams first time in Cardiff. If you got a referral than that was a brilliant result and you were happy. The work came first in getting the audits done. Studying was something you fitted in around that.*

Susan enjoyed working at the Cardiff office where she found:

*We were very much able to be ourselves, it was a friendly office and people were generally very nice to each other and nice to clients. I didn't realise at the time how much I liked not having to put on an act and how rare it is. I just thought that was what work was like. If I had known that not everywhere was like that, I wouldn't have been so quick to leave.*

This sense of authenticity, of being oneself, and the way it impacted upon her sense of self-confidence was something to which Susan referred often in her narrative. Difficulties with her confidence levels emerged when she sought an internal transfer to the London office, aged 24, lured by the increased level of '*theatres and things to do and the shops*'. As her firm had just '*landed a big bank audit...they'd got this massive job without any people to do it at all*', this was easily arranged. After this audit ended, Susan secured a permanent transfer to the tax department of the London office:

*I still couldn't drive, and I didn't want to work the long hours that were typical of audit. Tax people seemed to do most of their work in the office and to finish it at half past five, so that was why I asked for a transfer into the tax department. I wasn't interested in tax at all.*

However, she soon became unhappy there, firstly because she felt she was being under-utilised, which led to a lack of experience and lack of confidence in what she was doing:

*I used to have to go around and ask all the managers if there was any work that they could give me and this was at the start of the recession and*

*sometimes one would, which was wonderful, but I was so nervous that I did it very badly initially. But most of them would just say 'no' and I would go along twice a day and sometimes everyone would say 'no they didn't have any work' and I would just end up crying in the toilet because I felt so rejected, I was very, very unhappy. I dreaded going to work.*

A second issue was that Susan felt she was not accepted for being herself, but was told to change her appearance and behaviour, which again undermined her self-confidence:

*I was well thought of in Cardiff and, apart from failing my exams which wasn't a problem, I was doing really well and I always got good assessments and good reports, and people liked me and people always wanted to work with me, and to suddenly go to an office where how I looked wasn't right, how I sounded wasn't right...I was very, very upset, very resentful. I don't know why I felt like that, I think at the time I was very sensitive to criticism and I took everything that was said to me very much to heart... that was the start of feeling a real dislike of the office and the people there, and feeling that I was being treated very unjustly.*

While there may have been some injustice in the way that Susan was treated, she was also aware that some of her responses arose owing to her own lack of self-esteem:

*I lost all confidence in being accepted for who I am when I was in London and that is something that I still have to shake off now.*

She referred to her voice and accent several times during the narrative:

*I had a Yorkshire accent and I don't have a posh accent.... I was surrounded by all these posh, brainy voices and I felt different.*

Susan was aware that her sense of 'difference' was as much to do with her own perception of herself as that of others around her, causing her to judge other people in a way that she implied that they were judging her:

*It is only me, I don't think it is noticeable to other people at all... I felt like I needed to stand up for myself and I think I was more critical of people, I judged them very much on how they dressed and how they spoke rather than for themselves because I felt as if I had to be very defensive and stand up for myself, whereas they were just being themselves which is what I*

*wanted to do, I wasn't wanting them to be themselves as it made me feel inadequate.*

Susan found that things began to improve at the firm when she met her husband, Kevin, who was also working in the tax department, because he supported her in he dealings with other staff.

*Then I was married and I was working with Kevin, my husband, and he protected me from a lot of it. People were kinder to me when I married Kevin because I think they thought, Kevin is very serious, as you know, and I think they thought that if he had married me then I couldn't be quite as useless as they thought, so they started giving me some work as well, and things did improve.*

There were still issues that had to be faced, however, such as the PE2 exams, which Susan finally passed:

*When I had failed PE2 and I thought that I would be sacked... I had to sign a form saying that I would leave if I failed again... I met Kevin, my husband, and he made me work, he said 'you show these people that you can pass, they want an excuse to get rid of you and they are hoping you'll fail, don't let them do that'. That, and the fact that we were living together, and he sent me up to my room and he helped me with my studies a lot, things that I hadn't managed to understand the first time he really drilled into me and he taught me a lot and I did pass the second time and it did upset the partners...but there was then a reason to keep me on and I managed eventually to get my promotion to manager and got myself back on track.*

As Susan progressed in the firm she began to find that her workload increased, which caused her to feel under pressure whilst simultaneously affirming her perception of herself as finally being accepted:

*I felt that as long I was being given lots and lots of work then I had their approval and that was very important to me and, having gone through the experience of having no work and feeling very rejected, having lots of work, to me, meant acceptance and I would rather be snowed under because then I felt that if people were giving me the work then they liked me and they thought I was good.*



As a result of the increased workload, however, and a consequent feeling of being out of control, Susan moved to a new post with an American-owned firm of insurance brokers, where she stayed for over six years, eventually becoming their VAT adviser. The time with this company seems to have been mostly happy, as Susan's self-esteem was reinforced by positive feedback from her boss, Hewie:

*I got a lot more confidence because Hewie was very pleased with what I was doing and he told me so a lot of the time and he just made me feel much better... and he would always say that I was great and I was wonderful and I was doing a brilliant job and what would he do without me.*

While there were instances in the narrative of Susan apparently being successful in this demanding and highly technical post, there was also a sense that she did not quite believe that she was competent at her job. Her narrative was also interspersed with other more doubt-ridden comments:

*I did sometimes feel that I was more important than I am...I think Hewie thought I was better than I was.*

Once again the issue of self-confidence caused Susan some degree of anxiety:

*I don't have that unshakeable confidence... my confidence is much more based on how I have done that day and how it has been perceived and what I have achieved rather than I wake up feeling confident. I have to earn my confidence and it can be quite easily shaken.*

It was during this period at the insurance brokers that Susan negotiated to work four days a week instead of full-time, realising she valued time to pursue her own interests more than salary:

*I don't need a lot of money. I was at a point in my career where I was earning more than enough money to do what I wanted and I was just saving the rest and I thought well I don't really need this and I would rather have the time off so the time was more important.*

Susan realised that it was unusual for a 'career woman' to work part-time, particularly when she did not have any children, but the desire to have children had never been important to her:

*I never wanted any children right from being a teenager when you first start to think of it, I always thought I wouldn't want any and it has never changed, I have never had any maternal instinct at all. As the years pass and I get nearer to 40, I feel happier that it is not going to happen.*

She and Kevin agreed that neither of them had any inclination to have children, and, for Susan, this seemed partly linked to her sense of self-confidence once again:

*Just the responsibility and the exhaustion that I see, and just the length of time that you are responsible for this person is so frightening.*

Susan was able to continue her part-time arrangement in her new post. When her boss and mentor, Hewie, left the firm, Susan felt she could not work for the new Head of Tax, whom she regarded as 'a complete nightmare'. Fortuitously, she was approached by another person with whom she had worked, who asked her to move to his tax department in a major multi-national company. This familiarity gave her the impetus and confidence to make the move to the firm where, at the time of the oral history meeting, Susan was still working:

*I was going to work for someone I knew and who had worked with me before and then offered me the job then I immediate felt, yes I can do this job, he knows me, he knows all my faults and strengths and I didn't have anything to prove so I was very comfortable going.*

## **Concluding the Narratives**

This was a lengthy chapter, but necessary in order to represent fully the complexities of the lives of the women who took part in this study. There are clearly some significant similarities and differences between the experiences of the women. Some commonalities arise from the fact that they all are, or have been, accountants. Some, like Deborah and Katy, knew from an early age that they wanted to become accountants, or, like Judith, followed in their father's footsteps, whereas others, particularly Alice, Susan and Hannah, drifted into accountancy through the influence of their peer group. The women's experiences of the accounting profession differed according to the size and type of the firms they trained or worked in, though there was no common pattern of positive or negative experiences. Some women had experienced a range of cultural differences between different firms as they traversed various parts of the accounting sector or as their firms merged with others. Further issues arising from their socialisation into the profession and their embodiment as accountants will be explored in Chapter 7.

Further commonalities and differences arise from the women's experience of motherhood. Like their admission to accountancy, their becoming a mother was, for some, like Anne and Nicky, a chance occurrence, and for others, like Lorna and Julie, a planned and awaited event. For Susan, the only non-mother in the group, the fact of not becoming a mother was also planned and deliberately decided upon. The women's experiences of balancing motherhood and professional work also differed according to their own desires and perceptions, and the attitudes of their

peers and employers. Negotiating part-time work after becoming a mother was relatively straightforward for some, such as Anne, but highly fraught for others, such as Judith. Further analysis of the women's experience of motherhood, and its interaction with their professional identity will be carried out in Chapter 8.

Often women who had relatively similar experiences interpreted them in entirely different ways. For example, both Susan and Hannah worked in the tax department of the same Big 6 firm in London, but while Hannah found the firm friendly and flexible, Susan felt unhappy and out of place, suggesting that one's sense of self can affect our interpretation and perception of experience. Equally, different opportunities, choices and personalities lead to varied lives. In the context of motherhood, for example, Alice's choice to be a full-time mother gave her quite a different understanding of its focus and challenges than that of Melissa, whose emphasis was much more on her career. Yet, howsoever their life histories took shape, all the women experienced some level of ambiguity, transformation, flux and fragmentation within the social confines in which they found themselves, as I will analyse further in the remaining chapters of this thesis.

Gathering, writing, and editing the narratives was an interesting experience for me as researcher but also as fellow accountant and mother. I did so with a strong sense of the commonalities and differences between myself and the participants in the research. Reflecting on the lives of other women was almost like looking in a mirror that showed what different alternatives to my own life might have looked like, which was an emotional process and relates clearly to the methodological framework. In the next chapter, therefore, I evaluate the methodological and

ethical issues arising from the collection and presentation of the oral histories, including the emotions of the research relationship, before undertaking further analysis of the content of the narratives in subsequent chapters.

## **Chapter 5 – Power, Ethics and Emotion in the Research Relationship**

“Instantly the storm broke. The hootings rose and filled the air, - but Margaret did not hear them. Her eye was on the group of lads who had armed themselves with their clogs some time before. She saw their gesture – she knew its meaning, - she read their aim. Another moment and Mr Thornton might be smitten down, - he who she had urged and goaded to come to this perilous place. She only thought how she could save him. She threw her arms around him; she made her body into a shield from the fierce people beyond. Still, with his arms folded, he shook her off”.

(Elizabeth Gaskell 1854-5/1970: 234)

Having presented the oral history narratives in Chapter 4, in this chapter, I reflect further on some methodological considerations arising from the collection and interpretation of the narratives. I evaluate, from a feminist perspective, the potential power relationships within the research process between researcher and participants, and in the ownership of research. I analyse further ethical issues arising from the use of participants who are friends with or known to the researcher. Finally, I consider both my own emotions and those of the participants in the research, to evaluate the research process as a therapeutic experience for those concerned.

### **Power Relations and the Ownership of Research**

Discussion of ethics in research has often concentrated on power relations in the research process, in terms of hierarchical relationships of power and control, and in the personal interactions that form the basis of information collection (Harrison and Lyon 1993). Feminist researchers (see, for example, Harding 1987a; Oakley 1990; Reinharz 1992; Letherby 2003) have pointed to gendered power relations, men researching women, as contributing to misunderstandings and inequalities in

the research relationship. In the case of women researching other women, however, we are equally likely to find ourselves in power relationships with participants, and alongside the concerns about gender, there may be unease about race, culture, sexual orientation, or class. Feminist researchers have proposed a breaking down of hierarchies in research methodology through minimising the researcher's 'superior' status. In order to supersede the traditional research method process in which the researcher objectifies and depersonalises research subjects and reinforces the power held by the researcher, Oakley (1990: 49) proposes a 'reciprocal relationship', similar to friendship, between feminist researchers and the women they research, suggesting that there can be 'no intimacy without reciprocity'. Feminist research assumes some level of inter-subjectivity between the researcher and the participant, and the mutual creation of data, such that participants are also 'doing' research as they, along with the researchers, construct the meanings that become data for later interpretation by the researcher (Olesen 1994). Thus, as Oakley (1990: 49) suggests:

"Feminist methodologies challenge the conventional hierarchy of researcher and researched and resist the potentially exploitative aspects of the research relationship by raising questions about authorship and ownership: Who should control the interpretative process and who should benefit from publication?"

As I have described in Chapter 3, I was at pains to try to empathise and build a rapport with my participants, to share some of my experiences with them and use my own autobiography to understand theirs. Yet there are still ethical dilemmas in the power relations of the research process. There is a contradiction in participants being willing to share their most personal thoughts about identity and motherhood with a researcher who wishes to share those thoughts with the world. Blumenthal (1999) acknowledged this issue in her work with mothers, using a method

involving the participants speaking their answers to a set of written questions aloud into a tape recorder, and then mailing the tapes to the researcher for transcription. This does not seem to me to overcome the contradiction of trying to remain faithful to forms of intimate knowledge whilst simultaneously trying to serve an academic audience: rather it simply depersonalises the process. Paradoxically, the use of narrative qualitative research methods may put the researcher in a considerably more powerful position in relation to participants because of the degree of control over how the material is gathered, recorded and interpreted. As Chase (1996: 46) suggests:

“The extensive use of individuals’ stories in narrative research clearly renders participants more vulnerable to exposure than conventional qualitative studies do. In turn, this vulnerability makes more acute the questions of who controls the interpretative process”.

Chase sent transcripts to participants to review and asked for permission to use specific passages in order to give a certain amount of control to participants and reduce the vulnerability that they might feel from exposure of their stories. I did not think this necessary, though I had assured participants of anonymity, as I felt both parties to the research were acting in good faith. My research depends on the stories of others but the interpretative process transforms particular stories into examples of larger social phenomena, which might not be apparent to the participants. There is a tension between the desire to give women a voice, and epistemological understanding, not least because individuals may not necessarily possess the knowledge, skill or insight, or indeed have the desire to explain everything about their lives. Moreover, while I am a mother and an accountant trying to make sense of my own life, my interests do differ from those of my participants, in that I am also developing myself as a researcher in order to further



my professional career. In using autobiography as a feminist research methodology I also consider the power I have as a woman operating within the public domain of academic research (Harrison and Lyon 1993). As Chase (1996) contends, projects in which the researcher controls the interpretative process are not necessarily less feminist, but it is important to claim and acknowledge one's interpretative authority.

“Actually there is no way to make [*sic*] complete justice to your interviewees: Once the narrative has been analysed, it is actually your text as well as theirs; the interviewees may be very happy or very unhappy with the way you have handled their texts, but it is still a point of view you wish to defend and clarify”.

(Bar-On 1996: 19)

### **Ethical Issues in the Research Relationship: Friends and Strangers**

There are further, particular issues involving power relationships in research, when the participants are friends with, or known to, the researcher, and/or each other. Easterby-Smith, Thorpe and Lowe (1991) raise some of the ethical issues involved in maintaining the confidentiality of the participants in the research, suggesting that it is important not to divulge unwittingly to others information that was given in confidence, as this can have serious consequences in organisations where hierarchies are involved. In my case, there were only five participants from the same organisation, and the senior partner whom I had originally contacted to obtain access did not contact me again or show any further interest in the content or outcome of the research. While they did not know each other well, these five participants were at least aware of each other as fellow members of the same firm and were aware that others were taking part in the study. They did occasionally refer to each other in their narratives, as others in a similar position, or as role models, as I discuss in Chapter 8, and in my responses, I had to be careful not to divulge confidential information about the others.

A more difficult issue was in maintaining an ethical perspective on the narratives of people I already knew, some of whom were personal friends. Letherby (2003) suggests that it may be difficult to know where to begin in researching friends and family and in establishing what can and what cannot be used as data, as the existence of prior knowledge on both sides has to be acknowledged. She suggests that probing in areas you already know something about may make you seem 'naive' (Letherby 2003: 126), and that displays of ignorance may irritate or hurt participants. However, with Susan, who is a personal friend, I did not find this. Her oral history narrative was wide-ranging and detailed, and some of the issues discussed involved other people who are also known to me and could have been sensitive or embarrassing had they been disclosed more widely. Despite Susan's narrative being very frank, in that she divulged more to me in her oral history than she has to me previously as a friend, on subsequent occasions when we met socially she was never again so open. Yet there was no sense that she regretted her frankness. It was as if the research relationship gave her some degree of protection from our ordinary social interaction.

Bar-On (1996: 9) states that biographical research 'seems less like a formal research set of *a priori* rules and more like an intervention without clear boundaries'. Susan had pushed at the boundaries of my friendship-related knowledge about her, and I had to accept some responsibility for the effect of that intervention by ensuring that I did not mention any of the intimate issues to other people. This re-defining of social boundaries after the research relationship had ended also occurred with other participants. I see Alice regularly, as she is a

neighbour, but our interaction is limited to a cursory acknowledgement. Similarly, when I saw Amanda again a year after our oral history meeting, she asked about the progress of the research but distanced herself from it, as if she had actually not been involved, but just knew it was taking place. As Lawler (2000) points out, there is no reason why researchers have to be friends with the participants. Shared interests and/or backgrounds can help to establish rapport and improve levels of disclosure, but participants may not always want to know about me or be friends with me, even if they wish me well in the endeavour.

Reinharz (1992) discusses whether it is actually more useful to be a friend or stranger to the women you want to research. Occasionally, friendship and familiarity can enable shorter, more focused interviews, but conversely, when discussing a sensitive issue, such as the reasons for abortion, women may feel that the lack of a relationship with the interviewer enables them to talk about private issues and feelings more freely. In my research, I did not find that the meetings with participants whom I already knew, as with Susan above, were shorter, as if our relationship supported some kind of shorthand for the depth of the narrative. Rather, whether I knew the participants beforehand or not, some form of shared identification was important to me and, I believe, to the women whose narratives I obtained. Like Coffey (1999), I found that professional courtesy towards my participants was not enough to establish a rapport: rather, some level of personal disclosure about my background was helpful in giving participants confidence that I would comprehend what they had to say in a way that no outsider would. In this way I was both stranger and friend to some. Limits and boundaries in the research relationship did exist, at least initially, but these were overcome by the

establishment of a level of trust and empathy, and by showing that the research relationship mattered. In the case of Deborah, for example, who was a partner in an accounting practice, I felt for the first half an hour that I was being given some kind of sales pitch such as might be given to a prospective client, and began to feel that the meeting was not going to be particularly worthwhile for my research. Gradually, however, after I encouraged her to relate how she felt about her position, I felt she saw me as another mother to whom she could unburden herself rather than as simply a researcher. Deborah took a deep breath, interrupted me forcefully, and gave a frank and somewhat heart-rending account of her experiences, which I found quite moving and affecting. It is such emotional issues in the research relationship to which I now turn.

### **Emotion Within the Research Relationship**

Emotion within the research relationship can affect both the researcher and the participant. The idea that 'rigorous research' involves the separation of researchers from the subject of their research simply reflects the idea that reason and emotion must be separated. Ellis and Flaherty (1992) suggest that many research methods establish obstacles between research subjects and their lived experience by assuming a rational order which gives access only to the surface public self, rather than the inner feeling self. Yet feminists argue that one cannot separate reason and emotion in simple ways. The disengagement of the researcher from the research to provide objective, detached analysis, simply disguises the myriad ways in which the researcher is affected by the context or content of the research and the people who are a part of it (May 1997). Indeed, the whole concept of the thesis, as

outlined in Chapter 1, stemmed from my emotional, as well as intellectual, need to understand my sense of self.

Emotional responses aid a sophisticated sensibility as they alert us to the meanings and behaviours of others, and make possible a sensitive attunement to them based on our capability to empathise, whilst also providing a medium through which intuitive insight and knowledge arise (Wilkins 1993). Emotional processes are crucial components of social experience. Hence, I experienced emotions of excitement, anxiety and satisfaction in obtaining participants for the project even before the actual experience of meeting them. I tried to engage with the participants empathetically, and during the research meetings there was often much laughter from both parties as we recounted experiences. I also experienced negative emotions towards participants, which are as much a part of the research process as empathy or tenderness, but may be more difficult to acknowledge, because:

“As feminists we need to be wary that we do not only look for positive relations between women and thus ‘outlaw’ certain ‘negative’ emotions between them”.

(Lawler 2000: 11)

These negative emotions ranged from irritation at interruptions to frustration at participants’ narratives. With some women I had much in common, but there was also much to separate us. I wanted to prevent myself substituting my personal experiences for my participants’. At times, I found that their narratives challenged my own assumptions, experience and emotions. Both Melissa and Maureen expressed what seemed to me to be at first instance rather callous or insensitive

attitudes towards their children and looked to me for some kind of affirmation that what they were stating was not outrageous.

“Does that sound quite cold?” (Maureen)

“I am not sure if it is right, but I am happy with it, do you know what I mean?” (Melissa)

I found myself giving some kind of reassurance or affirmation of their views rather than disagreeing with them, as I wanted to allow the women speak for themselves. I did, however, probe further or ask questions of the participants during the course of the oral histories. To some extent ‘emotional management’ (Letherby 2003: 112) is necessary, and researchers may need to refrain from disclosing what they really think to facilitate further disclosure (Ramsay 1996).

This does not mean that any empathy or trust between the participants and myself was not genuine. My own experience as accountant, mother and researcher does not guarantee understanding of others, as this transcends experience, but my autobiography situates me within the research and allows me to connect my personal and intellectual autobiographies (Stanley and Wise 1990), which facilitates intellectual if not emotional understanding of the issues they were expressing. In some cases, though I personally did not hold the same feelings as the participant, I could understand the issues that they were expressing, as this note from my fieldwork diary suggests:

“I liked Maureen, and had some sympathy for her feelings about her son. She was worried about coming across as cold and uncaring, and I do not think she necessarily is, but motherhood has not been a profound experience for her, at least maybe not yet”.

In the case of Melissa, whom I knew socially, I had never particularly liked her, finding her brusque and cold. During the process of the oral history narrative,

however, I began to gain an insight into her personality and behaviour, which helped me to understand her much better, and caused me reflexively to revisit my own views on her. In a similar but more extreme case, Bar-On (1996), who is a child of victims of the Nazis, interviewed the children of Nazi perpetrators for his research, initially with trepidation but finding, ultimately, that he felt empathy and responsibility towards his participants, which caused him to revise his own ontology and sense of himself. In such a way, we are part of what we research, and in researching, constructing and writing the lives of others, we engage reflexively in negotiating and forming ourselves.

For the participants, the research process may also involve a degree of emotional response. Even agreeing to take part may involve a degree of nervousness and anticipation. Annette was particularly nervous throughout our meeting and needed constant reassurance as to how confidentially her narrative would be treated. For Terri, as I explained in Chapter 3, the prospect of discussing her professional and mothering identities at a time when she appeared to be struggling to accommodate these, may have been too daunting to contemplate, and she withdrew from the study.

Researchers may have to draw back from contacting or pressing participants to take part if it becomes clear that there are emotional responses which could be detrimental to them (Miller and Bell 2002). In Miller's research on women's transition to motherhood, cited in Miller and Bell (2002), one participant, apparently suffering from post-natal depression, was strongly advised by her husband and health-visitor to withdraw from the research, causing Miller to feel:

“...uneasy that my research should in some way be seen as a possible catalyst for reflection leading to unhappiness”.

(Miller and Bell 2002: 63)

As with Miller and her participant, I wondered whether taking part in the research and voicing some of her worries, reflecting on and re-evaluating experiences as part of the research process, might actually be beneficial for Terri. I also recognise the ethical dangers of imposing research relationships, based on particular notions of participation, that are not sought by those whose lives we are studying (Birch and Miller 2002), in that there is a degree of accountability for the effect and outcome of the research on the participant (Doucet and Mauthner 2002). While the participants may perceive the interview as a therapeutic opportunity centred on the acknowledgment of being able to talk and be heard, there are implications in inviting individuals to engage in a reflexive project, which may lead to the revisiting of unhappy experiences (Birch and Miller 2000). Research relationships are not counselling relationships and I am not a trained counsellor. When invited and encouraged by participants, I was able to talk over some difficult issues such as Deborah's anxiety about leaving her child, Maureen's apparent lack of love for her son, and Melissa's defensiveness about being a full-time working mother. However, I made it clear that I was responding in my capacity as another mother, rather than in any sense being an 'expert' on motherhood. In doing so, I divulged aspects of my own experience, such as my own difficulties in bonding with my first child, in order to offer a degree of understanding and support.

The research process did appear to have been a positive experience for many of the participants at the time of the meeting:



"I feel like I've had a therapy session...you don't often get the chance to talk exclusively about you, do you...it's like you can just open yourself up and you're not going to judge me". (Lorna)

"I had never sat and analysed all this before, never thought of it as a conscious decision to change the path of your life, but you do, don't you, obviously". (Amanda)

"It's an absolute pleasure, I've really enjoyed it". (Deborah)

I genuinely believe that Deborah did find it a pleasure, as did I. We both found it an insightful and therapeutic experience, in terms of a process in which we came to understand previous experiences in different, and potentially more positive, ways that promote a changed sense of self. From my perspective, it felt strange for me to be seen as the more experienced of the two, in balancing work and motherhood at least, as I tend not to think of myself in that way. I usually feel that I am still feeling my own way around, instead of thinking that I can help anyone else.

Feminist researchers often argue that self-disclosure during the research is good practice (Reinharz 1992) because it puts women participants at their ease, and this did appear to be the case for Deborah, who apparently found it helpful, as I noted in my fieldwork diary:

"Deborah wanted to know a lot about what *I* thought and how *I* coped, and what other issues had derived from other women's experiences. I felt she was quite needy and anxious [in her motherhood role], yet so capable and competent in her professional role. This interview was definitely a therapeutic opportunity for her. I felt guilty that I could not help her more, but I think she valued some of my insights. I probably talked too much though, and should have been looking more for her insights".

Too much disclosure, however, could stereotype the form of response that women feel required to give, based on the personal information disclosed by the researcher. I tried to pace my interactions and look for clues from the participant as to readiness to know more about me. Deborah invited me to disclose by asking

direct questions that begged an answer in such a way that I felt at one point that I was being interrogated. For example, although she had stated that she did not think that she would have any more children, she was deeply interested in my account of having more than one, and my potential desire to have more, as if she were still considering her options. In this instance my disclosure appeared to be for the benefit of the participant, but it left me feeling emotional and potentially vulnerable in terms of what it revealed about my unresolved sense of self. With Maureen, however, my act of self-disclosure about my own experience of motherhood at the very end of our meeting, when I was about to leave, seemed to be based more on my needs rather than hers, as a note in my fieldwork diary, made after listening to the tape, suggests:

“On hearing this again it sounds like a bit of a rant or confession on my part. Maureen interjects with ‘yeah’ several times, but I did not let her get a word in edgeways. I was determined to finish the story. She sounds a little bored – maybe she thought it is her story I should be interested in, not mine”.

The exchanges between myself, Maureen and Deborah typify the intensity of the research process, both in what was revealed and in the emotions it engendered for all parties involved. I was conscious that it may be ‘morally indefensible to distract someone from talking about something they feel they need to talk about’ (Letherby 2003: 111), whilst being aware that the research primarily served my needs rather than theirs. This demonstrates the often complex and interrelated nature of emotion, ethical issues in respect of power relationships, and the ownership of research, which I have explored in this chapter.

In the following chapter, I locate the thesis further in two different yet highly relevant sets of literature: that within the accounting context on gender, and that which considers the nature of the concept of identity.

## Chapter 6 – Locating the Thesis in the Accounting and Identity Literature

*"A wild wish has just flown from my heart to my head, and I will not stifle it though it may excite a horse-laugh. I do earnestly wish to see the distinction of sex confounded in society, unless where love animates the behaviour. For this distinction is, I am firmly persuaded, the foundation of the weakness of character ascribed to woman; is the cause why the understanding is neglected, whilst accomplishments are acquired with sedulous care; and the same cause accounts for their preferring the graceful before the heroic virtues".*

(Mary Wollstonecraft 1792/1974: 63)

### Introduction

This chapter explores two specific areas of literature which impinge upon the analysis throughout the thesis. In the first section, I examine the accounting literature on gender, on women's experiences in particular, and feminist perspectives on accounting, in order to elucidate the position of women in accounting and the state of accounting research on gender. In the second section, I explore some theoretical perspectives on the concept of identity. Whilst both literatures are largely separate, they both clearly relate to my study as it is concerned with a gendered identity in the particular context of accounting. I locate my study within the two fields of literature in this chapter before synthesising the issues in the two subsequent analytical chapters using the empirical data from the oral history narratives.

### Gender and Accounting

In order to examine the issue of gender in the accounting context I turned to the accounting literature to seek further theoretical discussion of the concept. The last

two decades have witnessed an increase in literature concerned to apply concepts of gender or feminist perspectives to the accounting profession. Special editions of major journals (*Accounting, Organizations and Society*, 1987, vol. 12 (1); *Accounting, Auditing and Accountability Journal*, 1992, vol. 5 (3); *Accounting, Organizations and Society*, 1992, vol. 17 (3/4) and *Critical Perspectives on Accounting*, 1998, vol. 9 (3)) demonstrate the interest in the subject, but perhaps, the very nature of *special* editions and the fact that such journals are more critical in nature, indicates that such issues have not yet entered mainstream accounting research. It is also the case that 'gender' in accounting largely refers to women because of the dominance of male discourse in the profession. My review of accounting and gender literature indicates that it tends broadly to fall into a number of categories: historical perspectives on women's admission to the profession; the gendered nature of accounting itself and of the profession; gender-as-a-variable in the examination of equality within the profession; and more radical feminist critiques of the profession and of accounting research. There is also a body of literature concerned with professional socialisation into the profession, which sometimes, though not always, takes a gendered perspective. This latter category of literature will be examined in further detail in Chapter 7.

### **Historical Perspectives**

As Lehman (1992) points out in her ground-breaking paper on the *herstory* of accounting over an 80-year period, gender conflicts restricting women's access to the profession have persisted since the early 1900s. Kirkham's (1992) commentary on Lehman's paper adds a further political dimension by analysing women's oppression within accountancy in terms of its interrelationship with the

development of the profession itself, examining power and influence in the profession and the constitution of its knowledge base in terms of gender. Until the latter half of the twentieth century, the professional echelons of accounting were a male preserve (Westcott and Seiler 1986) with women confined to the clerical and secretarial functions (Kirkham and Loft 1993). Whilst there were exceptional women accounting pioneers, such as Jennie Palen, a key player in the US accounting profession in the 1920s – 1940s, (Spruill and Wootton 1995), the experience of the majority of women in the early twentieth century was of legal, socio-economic, constitutional, and cultural opposition to their membership of the profession (Kirkham and Loft 1993; Wootton and Kemmerer 1996; Shackleton 1999).

In the later twentieth century, women's participation in the accounting profession, in both the United Kingdom and the United States, increased as women surmounted the barriers to entry (Ciancanelli *et al.* 1990; Wootton and Kemmerer 2000). However, the changing gender balance has not been straightforward. Ciancanelli *et al.*'s (1990) analysis of the state of the accounting profession in the UK in 1988, showed that, despite an average annual growth rate of 12.2% for women members, which significantly outpaces overall membership growth of 2.8% per year, only 9.1% of the Institute of Chartered Accountants in England and Wales's (ICAEW) members at this time were women, and the quantitative changes were not accompanied by gender transformation in the profession's hierarchy. My analysis of the membership statistics for the 15 years since 1988 (see Appendix 1) shows that while 20.87% of ICAEW members in 2003 were women, the average annual growth rate for admission of women had fallen to 7.8% over the period, a

figure which still outstrips the overall average annual growth rate of 2.27%, but which demonstrates that the rate of increase of women's inclusion is slowing, particularly in recent years. Loft (1992) has noted that, despite increased entry into the profession, women's role within the *whole* of the accountancy function has been dominant in the lower levels of function, namely the clerk and bookkeeper jobs, and in a minority in the higher levels. Similarly, in the US, Wootton and Kemmerer (2000) observe that the accounting profession in 1930 was 90% male, but by 1990 the gender composition had changed dramatically such that women represented over 50% of the workforce. However, increases in the aggregate workforce were not accompanied by subsequent proportional increases in women's participation at the upper management levels of accounting firms. Thus, they found a stratified regenderisation of the aggregate workforce rather than an overall regenderisation of the accounting profession.

There is a lack of consensus as to whether changing genderisation or feminisation benefits women in the accounting profession. For example, Roberts and Coutts (1992) argue that the increasing professionalisation of the UK accounting profession is seen as desirable to maintain its privileged position in capitalist society, and is particularly sensitive to any process that may threaten this position. Since the place of women in society is seen as a subordinate one, the increasing feminisation of accounting may affect this struggle to maintain status and prestige, by challenging the very patriarchal structures which exist to keep women out. They query whether women will be marginalised as the profession is feminised, and call for more research into the effect of such marginalisation strategies. This thesis is one such attempt in investigating the marginalisation of women

accountants. In contradiction to Roberts and Coutts (1992), French and Meredith's (1994) analysis of the growth in numbers of women in accounting in the US, suggests that, when women have succeeded in attaining moderate representation in a male-dominated profession, and when discrimination has legal sanctions, patriarchy is less efficient and less financially lucrative for the profession. While that paper has itself been criticised for privileging middle-class white women and displacing others to negative effect (Gallhofer 1998; Cooper 2001), it will be interesting to ascertain whether the women in my study have found changing legislation and attitudes to be of benefit in defining their role as accountants and mothers.

### **Current Concerns in Gender and Accounting**

As we can see then, women's entry to the accounting profession has not been straightforward, and barriers to advancement may remain. More radical literature is concerned to go beyond the gendered composition of the accounting profession into the gendered nature of the knowledge base and accounting techniques (Crompton 1987; Broadbent 1998) and opportunities for further research (Hopwood 1987; Hooks 1992) or alternative feminist forms of knowledge (Oakes and Hammond 1995). A major concern of research on gender and accounting has been to document women's participation and experiences in the profession, the thrust being 'to make visible inequality and work towards achieving equality between male and female accountants' (Gallhofer 1998: 357). Within this, studies have suggested that the perception amongst women that childrearing is a serious obstacle to their promotion prospects (Gammie and Gammie 1997; Barker and Monks 1998; Gallhofer and McNicholas 1998); that women face continuing



discrimination due to gender (Kirkham 1997; Whiting and Wright 2001) and/or race (Robinson-Backman and Weisenfeld 2001; McNicholas *et al.* 2004); or that gender is an important variable in explaining salary differentials in parts of the profession (Brennan and Nolan 1998).

There has also been a proliferation of literature on equality of opportunity, and comparisons between men and women within the profession in the last decade, particularly in the US, using what Alvesson and Due Billing (1997) call 'gender-as-a-variable' within research. This tries to explain various forms of gender inequity, by investigating the extent to which men and women differ in orientations on issues such as ethics (Ameen, Guffey and McMillan 1996; Smith and Rogers 2000), career drivers (Chia 2003), job turnover intentions (Mynatt, Omundson, Schroeder and Stevens 1997), sexual harassment (Nichols, Robinson, Reithel and Franklin 1997), behavioural attitudes (Lowe, Reckers and Sanders 2001), sex role stereotypes (Hull and Umansky 1997), and communication techniques (Gaffney, McEwan and Welsh 2001), and how social structures and processes affect them.

Several studies have addressed the reasons for women's dissatisfaction within the profession and for leaving the profession once they have achieved qualified status. Fogarty's (1996) analysis of the gender differences in the perception of the work environment within large international accounting firms found that males and females did not report statistically different levels of job satisfaction, organisational commitment or performance, but that there were significant differences pertaining to job turnover intentions, with females more likely to depart

from posts voluntarily. He does not discuss the reasons why, but implicit in this is the suggestion that women leave their careers when they decide to have children, though there is no further analysis of the personal or broader societal reasons as to why this may be the case. Collins (1993) suggests that women accountants experience more job-related stress than men, caused by having to balance home and work priorities, which affects their decisions to leave accounting, and also raises some equal opportunities concerns. Richardsen, Mikkelsen and Burke (1997), though not referring specifically to accountants, found that work pressures in the form of hours worked and work-family conflict, relate to job satisfaction, with women being more satisfied with their career when organisational supports are present. Other studies (Westcott and Seiler 1986; Reed and Kratchman 1990) have suggested that the higher turnover among women accountants is due to job dissatisfaction at various levels and not personal reasons such as children. Job dissatisfaction, however, may arise because of continued prejudice or discrimination towards women in the profession.

Many of these gender-as-a-variable studies address issues of critical importance to women, but what they have in common is primarily an interest in gender as an object of study rather than as part of the research methodology and theoretical framework. They all use quantitative research methods aimed at providing an objective and neutral assessment of an issue by eliminating irrational (prejudiced) elements such as gender stereotypes hidden in the research design or in ways of reasoning. However, as Welsh (1992: 129) suggests:

“An accounting researcher who hypothesizes different behaviours between men and women needs to consider the social context within which behaviours are evidenced. Describing gendered differences in behaviour

should not be confused with providing an explanation of why gendered responses exist”.

By lacking this level of analysis, some studies have been criticised for failing to problematise the genesis of roles and behaviour with the effect of perpetuating gender norms (Lehman 1990; Amernic 1997). For example, the exploration of gender differences in the interpretation of sexual harassment (Nichols *et al.* 1997) fails to explore how sexual harassment reflects broader social conditions (Hammond 1997; Kirkham 1997), and by assuming an atheoretical neutral posture, assumes that women are the cause of the harassment (Hammond 1997).

Thus, such studies represent what Harding (1987a: 182) refers to as a form of ‘feminist empiricism’, which assumes the existence of a robust social reality that can be studied rationally through the rigorous application of the correct procedure, involving the researcher in objectifying and controlling the research subjects, which can result in reproducing the passivities of the groups under research, and silence the voices of the researchers. Feminist empiricism challenges the exclusion of women from professional endeavours but has been criticised for merely asking for a place alongside men in a man-made world, without questioning the structure or methodology utilised in that world; for assuming that an increase in the number of women in a profession will necessarily change the direction of the profession, when it may not; and for focusing on the concerns of heterosexual, white, upwardly mobile, college-educated women, thus excluding the voices and needs of other groups of women (Hammond and Oakes 1992).

### **Positioning the Thesis within the Accounting Literature**

In this project, for the reasons outlined above, I thought it desirable to avoid the quantitative gender-as-a-variable approach. As I demonstrated in Chapter 3, which discussed methodology, I chose not to perform comparative analyses between men and women, nor to undertake a scientific objective approach, but to utilise the subjectivities of myself and my research participants in order to explore our sense of identity. I chose a qualitative, interpretative approach using feminist perspectives, which aimed to minimise the asymmetries between the researcher and the research and the power relations involved, and which allows the experiences of the participants to be set in their social and cultural context. While this study focuses on women who are similar to me, who are from an arguably powerful, or at least respected, professional group, it will explore new areas in relation to the experience of marginalisation and repression within accounting. Following Hammond's (1997) elements essential for good critical work on culture, gender and accounting, the thesis reflexively addresses the perspectives I bring to the issue and the motivations in writing the research, as well as the historical context in which this arises.

Literature on the current status of gender within accounting, rather than its historical roots, tends to be experiential rather than theoretical (Cooper 2001), as researchers strive to encapsulate the experiences of women. My study will be no exception to this, but I hope from it also to derive new theory on professional and mothering identity. With the exception of a few studies on race (Hammond and Streeter 1994; Kim 2004; McNicholas *et al.* 2004), there is little literature on identity in accounting. Few studies address what it is like to *be* an accountant, or

to live and experience this identity within the context of the life course, and none make use of the literature on identity deriving from social theory. It is to this body of literature on identity theory to which I now turn in the next section.

### **Identity and the Self**

As I have shown, although there is a range of literature on accounting and gender, there is little that relates directly to identity and the self. The concept of identity is complex, and its study draws from the disciplines of psychology, psychoanalysis, philosophy and sociology, as well as more recent post-structuralist perspectives. This section explores the main theoretical distinctions in the study of identity and the self, in terms of humanist and post-structuralist approaches, and evaluates them in relation to my study. By considering how these theoretical debates have responded to the archetypal dualisms of structure and agency, it explores how a narrative conception of identity may mediate between the two.

There is a degree of both consensus and serious disagreement in recent formulations of identity theory. To begin with the consensus, there does seem to be a shared assumption among many writers that identity used to be relatively unproblematic as it was rooted in stable social structures, where everybody had a place and everyone knew what it was (Griffiths 1995). To borrow Griffith's (1995) phrase, identity could be 'read off' from the structures of class, occupation, family, ethnicity, nationhood and so on. A change occurs to this passive self after the Enlightenment (Holstein and Gubrium 2000), which Dunne (1996) attributes to the influence of Descartes and Hobbes: Descartes' free self-constituting consciousness combining with 'Hobbe's' notion of the self as a passionate centre of

assertion' (Dunne 1996: 138), such that the resultant Enlightenment self becomes 'a citadel in which a lucid reason is at the service of a naked will' (Dunne 1996: 138). The consensus continues that the pursuit of this dynamic self has become a burden in conditions of late or post-modernity, with the self being a reflexive project, the responsibility of the individual subject (Giddens 1991; Rose 2000).

It is at this point that any consensus begins to break down, with one of the major dichotomies within identity theory being whether we have the freedom to pursue autonomously projects of identity, or whether we respond to the need to acquire an identity by being moulded by various ideologies or discourses (Haynes and Reedy 2002). Related to this is the issue of whether we personify a core essential self, expressed as our real self or a self acceptable to oneself, or whether we embody a self comprised of multiple fragmented identities (Griffiths 1995). One way of framing the debate, therefore, is to organise the different theoretical positions according to the main areas of dispute between them, using the dualities of determinism and autonomy, or structure and agency (Elliott 2001). Agency is the degree of control which we ourselves can exert over who we are, such that people, as agents in the social world, are able to do things to affect the social relationships in which they are embedded, whereas structure encompasses the forces beyond our control which shape our identities, the social relationships themselves and the conditions under which people act (Woodward 2000). Two principal issues thereby arise: firstly, the extent to which human beings actively create the social worlds they inhabit through their everyday social encounters, and secondly, the way in which the social context of structures, culture and institutions (such as the accounting profession) moulds and forms social activity. The current debate can

be characterised between the broad categories of humanism and post-structuralism and I now go on to outline both approaches.

### **Humanist Conceptions of Identity**

The notion of identity deriving from a humanist position suggests that a person's inner essentialist nature must be able to express itself through the exercise of autonomy and rationality, free to define his or her own desires and objectives, in the form of Kant's or Rousseau's self-fashioning individual struggling to fulfil their potential as human beings (Sarup 1996). This idea of the autonomous, rational and conscious self was retained in the work of the symbolic interactionists, including Mead (1934), who emphasise the importance of the social in identity formation. In our engagement with others we learn who we are and ought to be, and so insert ourselves into the culture in which we live, leaving no clear distinction between our sense of ourselves and others (Elliott 2001). Thus the self draws upon the cultural and discursive resources at its disposal in a particular historical setting. Complete social determinism is avoided, however, by making a distinction between the social 'me' (how others see us) and the 'I' which is more autonomous and driven by internal needs and desires. The significance of this idea in a discussion of narrative is that constructing an autobiography is partly a conversation between the 'I' and the 'me' as well as a dialogue with others, thus we have both an inter-subjective and intra-subjective model of the self (Haynes and Reedy 2002). However, a simple adoption of Mead's ideas of the symbolic interactionist self suggests little tension or conflict between the individual and society, through the individual desires and wishes of the individual, and the cultural and social order. There may be more to identity formation than a

conscious, rational, and largely autonomous dialogue between individuals unaffected by the workings of power and ideology/discourse (Knights and Willmott 1999).

### **The Reflexive Self**

Arguably, one of the most currently influential theorists of humanistic identity is Giddens, at the core of whose work is the concept of reflexivity, a self-defining process that depends upon monitoring of, and reflection upon, psychological and social information about possible trajectories of life. For Giddens, reflexivity is defined as where:

“Social practices are constantly examined and reformed in the light of incoming information about those very practices, thus constitutively altering their character”.

(Giddens 1990: 38)

Giddens describes what he calls the ‘project of the self’ - ‘the process whereby self-identity is constituted by the reflexive ordering of self-narratives’ (Giddens 1991: 244) and incorporating the notion that, in late modernity, individuals are increasingly forced to reflect upon and negotiate an expanding range of diverse lifestyle choices in constructing a self-identity. The resulting individualisation translates into a condition in which the subject reflexively constructs her own biography, such that Beck (1992: 135) argues that ‘there is a shift from a socially prescribed biography, constrained by factors such as gender and class, to a biography that is continually self-produced’.

Giddens’ view is that individuals actively engage with fresh opportunities and dangers that arise as a consequence of dramatic and shattering transformations



affecting self-identity, sexuality and intimacy, such as marriage and divorce. However, another such transformative event, not mentioned by Giddens but central to my thesis, is motherhood, which is equally capable of shaping the self. The notion of motherhood as a transformative event is evaluated further in Chapter 8. Current social practices shape future life outcomes and the relationship between self, society and reflexivity is a dynamic one, involving the continual overturning of traditional ways of being. Giddens (1984) conceives of a dialectical process between human agency and social conditioning, referred to as 'double hermeneutics', which suggests that social actors already experience their own actions as meaningful, and it is the researcher's task to understand both these meanings and the larger social context simultaneously. This concept is relevant to this thesis as, in Chapter 8, I explore the extent to which participants have achieved a degree of reflexivity over the self and their identity, the meaning of which will be interpreted in the context of the norms and culture of motherhood, and the accounting profession. From the Giddens' humanist perspective, therefore, identity is an ongoing project, which demands the active participation of the subject, and allows for levels of individual agency.

Critics of Giddens suggest that his reflexive projects of self-making and self-actualisation exhibit a distinctively individualistic bent that reduces struggle over power and politics to mere personal interest in change (Elliott 2001). Jenkins (1996: 10) suggests that the idea of reflexive self-identity 'is at least an overstatement which tells us more about the conceits of Western modernity than about anything else'. Giddens, however, suggests that self-discovery is not a celebration of individualism but signals a major transition in late modernity as a

whole. Political issues emerge from processes of self-actualisation and the decisions that must be confronted in reflexively producing a narrative of self-identity, such that 'the capability of adopting freely chosen lifestyles, a fundamental benefit generated by a post-traditional order, stands in tension, not only with barriers to emancipation, but with a variety of moral dilemmas' (Giddens 1991: 231).

### **Post-Structuralist Conceptions of Identity**

In contrast to the humanist position, those working within the post-structuralist movement reject any single, unified theory of the self (Ward 1997) in favour of one where the self is 'flexible, fractured, fragmented, decentred and brittle' (Elliott 2001: 2), where 'the individual subject is viewed largely as an affect of discourse, a product or construct of the ambiguous and unstable nature of language' (Elliott 2001: 11). Foucault's writing has been influential in this shift to a widespread deterministic view, which rejects the role of consciousness and agency in identity formation, though Foucault later moved from this position to one that appears to allow more room for individual agency (Sarup 1996; Hall 2000). However the deterministic view of identity is that:

"The subject is produced 'as an effect' through and within discourse, within specific discursive formations, and has no existence, and certainly no transcendental continuity or identity from one subject position to another".

(Hall 2000: 23)

Thus without an overarching, integrated self we can no longer talk of 'identity' but a multiplicity of identities that change and clash as the body is subject to different discourses. We are then left with 'only a minimal, weak or thin conception of the human material on which history writes' (Rose 2000: 321).

Such a determinist stance raises problems for those who wish to retain some hope for individual emancipation and self-creation. Post-structuralist conceptions of the self as simply a product of discourse, or part of a discourse of social construction derived from society and organisation, seem to deny the place of the individual within society (as, after all, it is individuals who collectively form society) and suggest a lack of agency within the self and a certain fatalism as regards the selves that we inhabit. Without any theorisation of agency and the individual interpretation of discourse, there is no basis for an explanation of the heterogeneity of individual responses to it (Hall 2000; Hodgson 2000; McNay 2000). McNay (2000) suggests that the post-structuralist position offers only a partial account of identity because it remains within an essentially negative understanding of subject formation, which fails to explore how individuals are endowed with capabilities of independent reflection and action that allows them at times to respond to difference by accommodation, adaptation and even creativity. Such discursive construction may become a form of determinism because of the implicit assumption of the passivity of the subject which fails to explore how individuals are endowed with the capabilities of independent reflection and action that allow them at times to respond to difference by accommodation, adaptation and even creativity. An entirely fractured and multiple conception of identity has also been criticised by Craib (1998), who argues that the concept of multiple or fractured identities only has meaning if there is an identifiable individual in whom multiple identities exist and that it would therefore be more accurate to speak of 'roles' rather than identity. For Craib, identity is distinguished from role by the assumption that identity is an internal biographical continuity in which different aspects of identity, such as role

and performance, may struggle and conflict but all refer to the story of a single individual within which there is a 'dialectic of unity and diversity' (Craib 1998: 5).

These opposing theories on identity both lend some insights into my study of professional women accountants with children. In the humanist tradition, the self may be a symbolic project that the individual creatively forges, suggesting that there is an internal biographical continuity within the self, but failing to consider the depth of conflict or contradictions potentially experienced by that individual. The post-structuralist position, in which identity is discursively or symbolically constructed, emphasises the role of language and cultural discourse in the shaping of individuals, yet suggests a lack of agency and a certain fatalism within the self. The extremes of both the humanist reflexive approach and the post-structuralist approach to identity, therefore, may not mirror the complexities of the lives of individuals, as they seek to utilise aspects of agency within the confines of cultural and institutional structures. To mediate between the two approaches, I suggest that an alternative conception of identity using narrative may be appropriate.

### **Towards a Narrative Conception of Identity**

A narrative conception of identity mediates the tensions that exist between stasis and change, coherence and flux, unity and fragmentation, without denying that any are aspects of selfhood. Such an approach retains the discursive production of selves and the probability, if not inevitability, that individuals may be passive consumers of discourses but it also allows more potential for creative agency. In addition, it implies that there is never a complete closure, or essential fixity, to human nature.

“The idea of narrative shares the post structural emphasis on the constructed nature of identity; there is nothing inevitable or fixed about the types of narrative coherence that may emerge from the flux of events. Yet, at the same time, the centrality of narrative to a sense of the self suggests that there are powerful constraints or limits to the ways in which identity may be changed...Individuals act in certain ways because it would violate their sense of being to do otherwise”.

(McNay 2000: 80)

What McNay (2000) here describes as a more ‘generative’ theoretical framework, allows for a more rounded conception of agency to explain how women have acted autonomously in the past despite constrictive social sanctions, and how they act now in the context of processes of gender restructuring. Such a conceptualisation of a creative dimension to agency may bring renewed understanding of levels of autonomy and their interaction with political practices within the accounting profession, particularly where agency is formulated through a process of reflexivity.

The theoretical foundations for narrative identity were laid by Ricoeur, who was himself seeking a way through the debates between uncritical humanist autonomy and later forms of identity determinism. For Ricoeur, the self is constructed through narrative, for ‘to answer the question “Who?”...is to tell the story of a life’ (Ricoeur 1985: 246). Thus, ‘narrative is a universal feature of social life: it is the fundamental mode through which the grounding of human experience in time is understood’ (McNay 2000: 85). This results in ‘a model of selfhood that privileges a narrative...identity emerging cumulatively and inter-subjectively, always mediated by others’ (Rainwater 1996: 100). In insisting on the narrativity of existence, Ricoeur (1985) argues that narrative is more than simply a metaphor for understanding selves, rather, the construction of a self and giving an account of our self is inherent in the very act of living. As Dunne (1996: 147) has said:

“Giving an account of it, to others or to myself, is not something discretionary, apart from the living, which I may or may not indulge in. If *no* account can be given of my life, it can scarcely be called a *human* life...and if *I* cannot give an account of it, it can scarcely be said to be *my* life”.

Such a concept of the self, based on the narratives that we tell to ourselves and others, incorporates aspects of identity, which transcend the traditionally oppositional humanist and post-structuralist views on identity construction, integrating the constraints and influences of structure and discourse with the intentionality of the individual. The women’s narratives presented in Chapter 4 were full of expressions of ambiguity, transformation, fragmentation, flux and change, as I evaluate further in Chapter 8. They were subject to the structures of society and the accounting context in which they took place. Yet the women were able, within these confines, to incorporate aspects of the use of agency in shaping their lives and making decisions. While they were torn by some of the decisions and actions they had to face in life, they were not wholly fragmented into some aspect of discourse but remained individuals engaging with their life histories.

A narrative model of identity, therefore, links to the methodological approach of this thesis by allowing for a play between the self as something continuous and permanent, and the idea that it has been, and might be, different. As individuals, we give meaning to our identities through the construction of a story, integrating the self through time, flux, contradiction, change and possibility, even within the structures by which we find ourselves constrained. These issues of how we become ourselves, the gendered constraints imposed in accounting and by motherhood, and the juxtaposition of the two identities will now be explored in the two subsequent analytical chapters.

## Chapter 7 – The Professional Self and Gendered Embodiment

*“ Sweet is the lore which Nature brings;  
Our meddling intellect  
Mis-shapes the beauteous forms of things:-  
We murder to dissect”.*

(William Wordsworth 1798/1936: 377)

### The Body and the Self

This chapter examines the relationship between the body and the self, and in particular the gendered aspects of that self, for women accounting professionals, with reference to literature on the sociology of the body, feminist theory and professional socialisation. I explore how I, and the women accountants in my study, came to embody the identity of accountant, and examine the embodied practices which are necessary to transform someone into such a professional, such that they look, sound, behave and feel the part, and are perceived by other fellow professionals, clients and the public, as representative of the profession. I argue that the body becomes a vehicle for displaying conformity, or indeed non-conformity, with social norms. As such, I apply Bourdieu's (1986) notion of embodied capital, which suggests that particular bodily dispositions, such as posture and accent, and visible characteristics, such as weight, size and shape, carry differing exchange values in specific social milieux. Within the organisational context, there is a range of masculinities and femininities ascribed to individuals (Connell 1987), but female concealment of bodily processes, such as menstruation, lactation and menopause, may arise from the need to conform to the disciplined bodily basis of organisations, which take the male body as the norm (Halford, Savage and Witz 1997). I consider, therefore, what happens when forms of organisational and professional embodiment, such as those found with in the

accounting profession, come into contact with other forms of gendered embodied self, such as those experienced by the women accounting professionals in this study, during pregnancy and in early motherhood. Pregnancy represents a particular embodied episode, during which a woman has little jurisdiction over her body's appearance and demeanour, and which belies the modern Western conviction that we possess our own bodies and are able to mould them accordingly (Warren and Brewis 2004).

The present day, late modern world, is characterised by what Giddens (1991: 4) describes as conditions of 'high modernity', incorporating a risk culture deriving from the globalised character of social systems and in which the self has to be reflexively made. In such a state, the body has become increasingly central to a person's sense of self-identity (Shilling 1993), and not only the body, but also the self, have become commodities. Turner (1996: 195) suggests that 'with mass culture and consumerism came a new self, a more visible self, and the body comes to symbolise overtly the status of the personal self'. The rise of popular interest in the body is evidenced by newspapers, magazines and televisions, which are crammed with features on diet, exercise, health issues and fashion, or even more acute cases including extreme body building, cosmetic surgery or genetic engineering. While most individuals do not possess the resources or the inclination radically to reconstruct their bodies, the body is no longer subject to the constraints and limitations that once characterised its existence. Body image is used to achieve what Featherstone has described as the 'marketable self' (Featherstone 1991: 171). Even apparently more mundane transformations using diet or exercise can be extremely difficult for individuals to achieve, causing a



detrimental lack of self-esteem in regard to body-image (Wolf 1991; Bordo 1993; Orbach 1998). Awareness of the body involves individuals being conscious of, and actively concerned about, the 'management, maintenance and appearance of their bodies' together with a 'practical recognition of the significance of bodies; both as personal resources and as social symbols which give off messages about a person's self-identity' (Shilling 1993: 5).

Medical and biological knowledge have constructed the body as an object which Dale (2001: 9) calls 'the body-as-organism...about which there can be objective knowledge of a universal kind...into its constituent parts and systems.' Outside of the medical literature, however, the body has rarely been a focus for investigation in its own right. It has been described as 'an absent presence' in both sociology (Shilling 1993: 9) and organisational theory (Dale 2001: 20). Similarly, as we saw in Chapter 6, there has been very little emphasis on the body itself within the accounting literature. Yet the body is also a socially constructed phenomenon, influenced by social and cultural forces, as well as a phenomenologically lived entity, through which we experience our everyday lives. Human beings have bodies that allow us to see, smell, taste, and listen, and also to act, think and feel, both physically and emotionally. The body, as an integral component of human agency, is a central concern of personal identity, and relates to the structure and functioning of organisations. We all know 'what it is to have or to be a body' (Turner 1991: 22), even if we are unhappy with the body that we inhabit. The notion of 'embodiment' emphasises this *lived* body, as the subject who knows the world through bodily perception, rather than as an object of scientific knowledge

(Dale 2001). Our experiences of embodiment provide a basis for theorising social commonality, social inequalities and the construction of difference.

In this chapter, drawing from the oral history narratives, of which summaries were presented in Chapter 4, I examine the experience of the women in re-conceptualising their sense of self in the process of bodily renegotiation. This occurs in part through the response of others to their changing embodiment, as the corporeal forms of both mother and accountant interact, bringing potential clashes and conflicts. I also reflect on my own experiences of embodiment whilst working within the accounting profession. The chapter is structured as follows: firstly, I introduce the approach to the body in organisational theory and from a feminist perspective, before extending the current literature on professional socialisation and the body in accounting, with a discussion of the influence of gender in this process. I apply Bourdieu's (1984) theory of social reproduction to the empirical material to evaluate the process of learning to embody the self, and gendered behaviour. I then consider the implications for social inequality when other forms of gendered embodiment, those of the fertile pregnant body and early motherhood, clash with the embodiment of accounting. Finally, I draw out some implications for the refiguring of accounting and maternal bodies.

### **The Body, Identity and Feminism**

Cartesian philosophy has heavily influenced the approach to the body in the 'Western' intellectual tradition and in organisational theory (Shilling 1993; Turner 1996; Dale 2001). Descartes divided human experience into two realms: the thinking or spiritual substance, *res cogitans* or mind; and the extended substance,

*res extensa* or body (Grosz 1994). This dualistic separation of subject and object has centred value, meaning and knowledge on the mind and largely dismissed the body as mere material, or a container for the mind or soul. The body functions according to the laws of nature, and the mind has no place in the natural world, such that consciousness is privileged over corporeality, in a form of 'objectified disembodiment' (Dale 2001: 204). The Cartesian view of the rational self separates emotion and passion from the mind by the control of reason, and divides off from the mind all that could be associated with the body through experience, growth, or physical change. In this lies the philosophical basis for seeing knowledge as being unconnected to the body.

In more recent organisational theory, however, this dualism of mind and body, or bifurcation of being, is seen as being value-laden and failing to be neutral (Grosz 1994). The inherent opposition of these binary terms places them as either privileged or subservient by focusing on one at the expense of the other: mind and body, reason and passion, self and other. Such reductionism, when terms are defined in mutually exclusive ways, denies any interaction between mind and body, with no way of reconciling them, understanding their mutual influences or explaining their apparent parallels. The notion of embodiment, however, rejects the dichotomous and dualistic separation of subject and object, the Cartesian split between mind and body, by suggesting that the body is *both* subject and object, nature and culture, knower and known.

Feminist scholars argue that the mind/body dualism has become representationally aligned, and associated with another dualism: that which has been constructed

between male and female. The two dualisms have become connected, since masculinity is linked with the mind, with knowledge and science, while femininity is connected with the body with nature and emotions. Dale (2001: 26) suggests that: 'those whose identities are associated with the body, emotions, nature – for example, women, the “lower” classes, people from other racial groups, people with mental or physical “abnormalities”’ are denied rights as self-determining individuals because of assumptions based around the rational mind/irrational body dualism. Grosz (1994) argues that female sexuality and women’s powers of reproduction are the defining cultural characteristics of women under patriarchy, making them appear vulnerable and in need of protection or special treatment, such that:

“Women’s corporeal specificity is used to explain and justify the different (read: unequal) social positions and cognitive abilities of the two sexes. By implication, women’s bodies are presumed to be incapable of men’s achievements, being weaker, more prone to (hormonal) irregularities, intrusions, and unpredictabilities”.

(Grosz 1994: 14)

The female body has been seen as the ‘other: mysterious, unruly, threatening to erupt and challenge the patriarchal order’ (Davis 1997: 5), through ‘distraction from knowledge, seduction away from God, capitulation to sexual desire, violence or aggression, failure of will, even death’ (Bordo 1993: 5). What Davis (1997: 5) describes as the ‘anti-body bias’ in organisational theory masks a ‘distinctively masculine fear of femininity and a desire to keep the female body and all the unruliness which it represented at bay’. As a result those individuals who are associated with the body have been marginalised within the study of organisations. In addition, human *reproduction* has been devalued compared with the value placed on production in the construction of knowledge about people and

organisations. This chapter is an attempt to redress that balance and bring an understanding of the female body into accounting.

As this chapter is concerned with the lived body, and the way it is represented and used in specific ways in the particular cultural context of accounting, the significance of the participants' bodies as social symbols during the oral history interviews is also relevant. The physical body is ever-present, even though it may change over time and in different contexts, and its state of development, appearance and form can be incorporated as a form of data available to researchers. Non-verbal communication may be interpreted in addition to speech. The very physicality of the body in the oral history meetings related directly to the issues being discussed by the participants, as the mind and body interrelate and interact. Judith's account of the difficulties she had encountered trying to combine her accounting career with early motherhood, for example, was given whilst breast-feeding her child in her home. This caused her discussion of mothering to be very real and vivid: a corporeal display of her identity as mother. Similarly, although the meeting with Lorna, who was six months pregnant, took place in the accounting practice where she worked and where she presented herself in the professional context, her pregnant shape was a physical presence signifying her dual status as accountant and mother-to-be. The bodies of other women in the study also thrust themselves into the research context: Alice going to the toilet several times; Deborah's breasts swollen with milk; and Caroline nervously wringing her hands, perhaps at the prospect of the meeting with me. In such a way the lived body is interwoven with systems of representation, meaning, and knowledge.

## **Embodying an Accountant: Professional Socialisation and Gender**

Under conditions of modernity, individuals have a sense of self, which is reflexively understood in terms of an embodied biography. As Shilling (1993: 5) suggests, there is a:

“...tendency for the body to be seen as an entity which is in the process of becoming; a *project* which should be worked at and accomplished as part of an *individual's* self-identity”.

So, the individual may strive for the embodied identity that they perceive to be valuable or desirable, but this inevitably takes place within the context of societal constraints, or those of the particular social or professional group to which the individual belongs or is hoping to belong.

Almost all conceptualisations of the professional self tend to concern issues of knowledge or expertise, and more particularly control and licensing of specialist knowledge or expertise in the public interest (Johnson 1972; Abbott 1988; Sikka, Wilmott and Lowe 1989). The professional, as an individual, is defined through membership of a profession and adherence to its rules and standards, so in the case of accounting:

“...being a professional accountant would refer to accredited competence in the specific skills and knowledge associated with particular professional bodies. In short, on this view, a professional is someone who has passed the exams”.

(Grey 1998: 572)

Hanlon (1998) suggests that the key concepts of professionalism within the accounting context are technical ability, managerial skills, and ability to bring clients into the practice. Grey (1998), however, acknowledges that the way in which professionals themselves within the accounting profession use the term ‘professional’ is concerned with appropriate forms of behaviour, or ways of

conducting oneself, rather than with issues of accreditation to practise or the possession of technical skills. In the accounting context, several authors, notably Anderson-Gough, Grey and Robson (1998a; 1998b; 2000; 2001; 2002; 2004), Anderson-Gough (2002), and Coffey (1993; 1994), have discussed aspects of professional socialisation which mould the individual into the archetypal, desirable accountant, such that he or she possesses both the technical and the behavioural attributes required. The professional and organisational discourses forming the socialisation processes within accounting exercise a significant degree of institutional power in the shaping of the individual (Anderson-Gough *et al.* 1998a; 1998b).

Many firms offer new recruits both professional and in-house training courses to educate them in the specific accounting knowledge needed to pass the exams and in the firm's own processes. As Deborah suggested:

“It was a kind of introduction to the firm, and introduction to auditing and how you set a file up and how you do a cash and bank section that type of thing, and it was great because you met all the new recruits from the other offices as well and that's quite nice because you met up with them again over the years to see how they were doing”.

Such training can exert a strong influence on the presentation of the self (Power 1991; Hantrais 1995). I recall the bookkeeping course that I attended, mentioned in my autobiography in Chapter 2, in which notions of success and competence were ingrained from the very early stages of the training contract. In addition, I was sent on a number of courses held by the firm for which I worked, which took place at a university in the Midlands, and included all the trainees nationally. We spent long days learning how to audit and long nights socialising in which, invariably, too much alcohol, provided by the firm, was consumed. In a test of

commitment and stamina, however tired or hung-over anyone was the next day, it was imperative to ensure that one was up and reasonably fit to attend the course at 9 o'clock. In one incident a young trainee was sick through drinking excess alcohol and, desirous of meeting the start of the day's tuition, left a mess in his room, which was found by the cleaners. While he did receive censure for failing to clean up, and was made to buy flowers and chocolates for the cleaning staff, there was a sense among the other trainees encouraged by the staff that he had demonstrated his commitment to the firm by not failing to attend. A 'boys will be boys' form of behaviour is acceptable as long as it signifies commitment to the firm's needs. It is through such discourse and use of clichéd example that trainees learn the importance of teamwork and the expected 'work hard, play hard' culture that is part of the way trainees account for their relationship to the firm (Anderson-Gough *et al.* 1998b). Such clichés were also used by the participants in my research in the way that they understood the expectations placed upon them. Maureen, for example, has:

"...very fond memories of that first year because we were in that cohort together and, you know, working hard and playing hard really, I suppose, and I think that probably sums it up, working hard and playing hard. And it was hard work, you know, there was a lot of studying to be done...but I'm still good friends with quite a lot of people from the training period, we did have a good social life".

There is no suggestion that the extreme forms of this behaviour, such as vomiting when drunk, would be acceptable in relation to clients, but it may act as a training ground for future social relationships with clients, if it hardens one up or builds stamina. The client service ethic is central to the socialisation process of accountants such that an individual's personal social relationships, in relation to friends, family and communities, are marginalised and devalued (Anderson-Gough *et al.* 2000). The sacrifice of personal time and the use of compulsory socialising



by the firm both symbolically and pragmatically demands and demonstrates commitment to the professional self (Coffey 1994). The politics of professional time-management involve trainees in being seen to devote considerable time to socialising and study as well as client work (Anderson-Gough *et al.* 2001). As participants in my study found, the actual time involved in client work cannot be recorded accurately for fear of being seen as weak by failing to get the work done in the allocated time, though there is every likelihood that the time targets are unrealistic in the first place. The effect is that individuals gave up a great deal of their own time to professional work:

“You just couldn’t get the amount of work done in 35 hours a week, you just couldn’t do it. Apart from anything else, everybody else did it, it was a thing that everybody else did. You know it wasn’t abnormal to come in on a Saturday morning and sit in the office and do some work or, make sure that you were working until 11 o’clock at night”. (Amanda)

Moreover, while allowing for some resistance to conformity through the autonomy of the individual, the surveillance of behaviour and the use of mentoring are used as techniques by large firms to transform individuals into disciplined and self-disciplining professionals (Covaleski, Dirsmith, Heian and Samuel 1998), in a way that perpetuates the norms of such behaviour.

Most of the professional socialisation literature, excepting Anderson-Gough *et al.* (2004), does not consider gender *per se*, but, as Grey (1998) has pointed out, *being* a professional may encompass ways of conducting oneself, in addition to displaying technical knowledge, which has implications for physical appearance and gendered behaviour. One of the central concepts of professionalism, within accounting, remains the presentation of the self in terms of appearance, modes of conduct and appropriate clothing (Anderson-Gough *et al.* 2002), where ‘self-

presentation can be viewed as development of a professional image and set of characteristic professional behaviours' (Coffey 1993). Thus, trainee accountants mould themselves into what they perceive as the required identity for the profession, whilst being simultaneously constrained by the context of that professional environment, as the:

“...process of adopting the values, norms and behaviours of the profession is fundamental to the career success of the professional person”.

(Anderson-Gough *et al.* 2001: 101)

Such norms, values and behaviours may have a gendered impact, as Anderson-Gough *et al.* (2001: 120) point out, in that:

“The gendering of professional firms and in particular its relationship to temporal norms of work may very well have a significant influence upon strategic life choices, perhaps especially for female employees once qualified”.

Moreover, the gendering of audit firms is connected not only to formal organisational structures but also to tacit informal components, such as socialising, which intertwine to reproduce gender domination (Anderson-Gough *et al.* 2004). The professional self is not just defined within social interaction between the members of the firm or between firm and client, but operates within the institutional structures of the profession itself.

Feminist critics argue that the manifestation of men's possession of power in important institutions, such as the accounting profession, arises from the institutionalisation of male dominance over women, known as patriarchy. Lerner (1986: 239) defines patriarchy as:

“The manifestation and institutionalization of male dominance over women and children in the family and the extension of male dominance over women in society in general. It implies that men hold power in all

the important institutions of society and that women are deprived of access to such power. It does *not* imply that women are either totally powerless or totally deprived of rights, influence, and resources”.

For example, Crompton (1997) observes that the male practices for excluding women from the higher levels of professions are so deeply ingrained they hardly give rise to comment, being regarded as ‘natural’. Institutions such as ‘the all male club, the single-sex prestige schools, the old-boy network’, operated on the golf course or in the bar, represent in a relatively unambiguous fashion, the systematic exclusion of women from the acquisition of knowledge necessary for development and progression within the firm (Crompton 1987: 108). Crompton (1987) also suggests that women face difficulties in acquiring organisational knowledge, often essential for promotion prospects, in male-dominated firms owing to the patriarchal practices of the organisation. Similarly, Kanter (1977: 22) hypothesises that organisations reproduce themselves through pressure for social conformity as lower level managers are directed to present similar social, political and business behaviours to the majority in upper level management most of whom are men with a ‘masculine ethic’. Walby (1990) also suggests that patriarchal relations in paid work exclude women from the better forms of work.

Within the accounting context Maupin and Lehman (1994: 435) found that a ‘stereotypic masculine’ orientation is a key ingredient to advancement, job satisfaction and long tenure in large contemporary accounting organisations. The concepts of masculinity and femininity are not straightforward as such attributes do not necessarily relate directly to physical males or females. However, as Alvesson (1998: 972) suggests:

“Masculinity is a vague concept, but can be defined as values, experiences, and meanings that are culturally interpreted as masculine and typically feel ‘natural’ for or are ascribed to men more than women in a particular cultural context”.

Many writers, within gender studies and organisational theory, have sought to explore the concept of masculinity, as incorporating rationality, assertion, competitiveness, discipline and domination, and that of femininity, as incorporating emotionality, irrationality, and nurturing (see, for example, Hearn 1993; Collinson and Hearn 1994; Connell 1995; Kerfoot and Knights 1996). Under ‘hegemonic masculinity’ (Connell 1995: 77; Kerfoot 1999: 236), men’s behaviours are elevated and privileged as influential in governing success in any given environment, such that women feel compelled to act out or conform to such behaviours and bodily displays in order to progress their careers. Moreover, given that organisations themselves have been described as masculine enterprises (Connell 1995), it is not surprising that women are subjected to, and subjects of, this dominant and privileged way of being that denies other forms of embodied behaviour.

### **Learning to Embody the Self**

Such embodied behaviour and norms, as described above, are socially constructed from within the context in which they are located. Bourdieu’s theory of social reproduction is helpful in explaining some of the complexities of embodied professional socialisation and learning to embody the self within the accounting profession, as it has at its very centre a concern with the body as a bearer of symbolic value (Shilling 1993). While Bourdieu does not provide a detailed account of gendered orientations to the body, his insights can be extended to

encompass gender. Bourdieu (1984) suggests that the body has become commodified in modern societies and has become central to the acquisition of status and distinction. The body is a comprehensive form of *physical capital*: a possessor of power, status, and distinctive symbolic forms, which is integral to the accumulation of various resources. Moreover, there is an interrelationship between the development of the body and people's social location, such that the context in which the commodification of embodiment takes place will clearly influence the outcome. Through the commodification process, women may be encouraged more than men to develop their bodies as objects of perception for others (Shilling 1993).

Bourdieu recognises that acts of labour are required to turn bodies into social entities and that these acts influence how people develop and hold the physical shape of their bodies, and learn to present their bodies through styles of walk, talk and dress. As Kerfoot (1999) proposes, there is a tendency within organisations to view the competency of a manager in his or her ability to display the body in a manner that is culturally acceptable to their organisation's bodily code in terms of dress and physical appearance. In my study, I suggest that this caused Susan to be subjected to disapprobation for failing to adhere to these norms:

"Within my first week in the London office I had been told off for... what I was wearing. I was very, very upset with this because to suddenly go to an office where how I looked wasn't right, how I sounded wasn't right...I generally wore a skirt and a sort of tee shirt and a jumper and they said that I needed to wear a suit and a blouse really". (Susan)

A male employee who had failed to perceive a need for a professional code of dress may equally have been censured. For example, suede, rather than polished leather, shoes, or frivolous ties may be deemed inappropriate attire for male

accountants. In order to maintain their position and identity within the organisation, individuals must be constantly attentive to their language, movements and physical representation, such that Susan 'went straight out and bought some smarter clothes'. However, one does not need to be told formally how to present the self. Within the accounting profession, the learning process of presenting the body begins with recruitment itself and continues when appointed:

"You'd come for your interview, you'd obviously buy a suit for the interview but you would look at the people that were interviewing you, and the people that you'd meet there, and you'd just go in the office and see people so you've got an idea of what you had to wear, and people were pulled up about things, and you'd think hmm that's obviously what you do, for example they would never say boys can't wear ear rings, but if one of the lads went in with an ear ring, he'd be told and everybody would know about it and it was like, oh well, you don't do that type of thing, yeah". (Katy)

New recruits are inculcated with the required image that they should adopt to embody the part of the professional accountant:

"You saw people and you tended to dress in particular ways or turn up at certain times or be prepared for meetings, in the same way, I think it was a mimicking thing". (Judith)

Mimicking the behaviour of others is a common way to learn but means that the firms are reproducing themselves in their own image, originating in the fact that they only recruit a certain type of employee in the first place:

"I felt from somewhere in the centre there was a perception of what the [Big 6 firm] employee was...you planned your career this way and you did things by certain ages within a couple of years. You had to have some overseas experience, you had to have this type of drive, almost you had to drive this sort of car and live in this sort of post code, there was a very much I felt a specific person they had in mind, and if you didn't fit that, it almost didn't matter what your qualities were, you weren't going anywhere. And that, I felt, went through up to partner level". (Lorna)

For women, however, the embodiment of oneself as an accounting professional is complex, because of the range of masculinities and femininities available to

individuals within organisations (Connell 1987). Women are expected to demonstrate the masculine attributes of assertion, rationality, competition, instrumentality in terms of their character, but Coffey (1993) suggests that in terms of their embodied presentation, they should retain some elements of femininity, by wearing suitable makeup, and a range of suitably feminine clothing. I recall my own sense of embarrassment on an audit out on location where the team had to stay in a hotel. While it was apparently acceptable for the male members of the team to wear one suit, with a fresh shirt each day, the women had numerous combinations of clothing or suits, which I did not possess let alone had brought with me. I think at that time I had no real desire to spend my hard-earned money on this sort of clothing in which I was not quite comfortable. Such failure to enact the required professional embodiment of accounting with poise, and willingness to break the rules governing social encounters, revealed a potential gap between my aspirational embodied identity and my actual embodied identity. Self-identity as an embodied being is inculcated through exposure to others and to cultural norms within the same organisation or profession. This may include both the quantity and type of clothing that is acceptable:

“If you were a man you always had to have a suit, and you couldn’t have long hair and you know you had to be presentable, and at one stage...women were not allowed to wear trousers...there was like sort of a dress code where you weren’t allowed to wear trousers, so you always had to look smart but you couldn’t wear a trouser suit”. (Katy)

Although this may no longer be the case in professional practice, several of the participants in my research mentioned that they were not able to wear trousers and this accorded with my own experience of working in the profession a decade ago.

“I know one particular instance a girl was told that her skirts were a bit too short, but they literally were, you know, and it was a sort of friendly word in her ear really, about being taken seriously, and of course then God it’s becoming to sound awful now, but not that long ago, but we

weren't allowed to wear trousers, women weren't allowed to wear trousers...clients complained...it was in an employee manual".  
(Maureen)

This quote from Maureen demonstrates that it is not only *what* is worn that is representationally important in terms of gender, but also *how* it is worn. Not only do women have to retain their femininity by wearing skirts but that they also have to wear the right kind of skirts: too short and they are considered potentially embarrassing to clients or slutty and dangerous. Men, on the other hand, can don the archetypal masculine business suit and tie and instantly be transformed into the stereotypical masculine male. Within the organisation, the embodiment of female sexuality renders *her* lacking seriousness, whereas male sexuality renders *him* assertive and dominant.

The modern body, then, plays a complex role in the exercise of gendered power and social inequalities as the symbolic values attached to bodily forms become particularly important to many people's sense of self. For Bourdieu (1984), the body bears the indisputable imprint of an individual's social class because of three main factors: firstly, *Social location*, the class-based, material circumstances which contextualise people's daily life and contribute to the development of their bodies; secondly, *Habitus*, a socially constituted system formed in the context of people's social locations and inculcating in them a view of the world based on, and reconciled to, these positions; and finally, *Taste*, which refers to the processes whereby individuals appropriate, as voluntary choices and preferences, lifestyles which are actually rooted in material constraints such that people develop preferences within the resources available to them (Shilling 1993). Bodies develop through the interrelationships between an individual's social location, habitus and



taste, which naturalise and perpetuate the different relationships that social groups have towards their bodies, and are central to the choices that people make in all spheres of social life (Bourdieu 1981).

This can be seen in the relationship that Susan has with her embodied being, in which her appearance and her sense of self are interrelated:

“I still feel that I need to have this image to be accepted, so part of me just wants to go into work in my jeans and speak the way I do and be myself and do my job well and be appreciated for what I am. But part of me feels that if I am going to a meeting or if I am going to a conference then I have to have an expensive suit and an expensive handbag and have my hair all tidy and look a bit posher than I am”. (Susan)

Client expectations of the firm and its employees may play a role here in that care taken over smart dress may signify that the employee will take equal care in dealing with the client's business. Susan's social location, however, incorporating her working-class social background, and the habitus in which she operates, causes her to feel disembodied and lacking fit with the accounting culture in which she is employed:

“I think the London office was very much geared towards public school and Oxbridge graduates and very Home Counties focused really, so the fact that I had a Yorkshire accent and I don't have a posh accent, I felt, it made me feel, the only way I can explain it is as if I have got dirty fingernails. You know like when you are in the Brownies and you are having your nails checked, and have you got everything in your pocket, it made me feel like that, I felt sort of scruffy and working class and felt I was being looked down on”. (Susan)

While it is difficult to determine the extent to which Susan's view mirrors how people actually feel about her, or how it reflects her own sense of inferiority, it is evident that she feels seriously undermined by it. The very fact that she uses a metaphor of the body, and one which is dirty and soiled, to explain her sense of isolation and disengagement with her accounting firm, emphasises the strong links

between embodiment and identity, which can cause individuals to feel estranged from the very context within which they are trying to operate, and can affect their behaviour in such an environment. In a similar way, my own sense of not 'looking the part' in an adequate range of professional clothing, mentioned earlier, undermined my sense of self-confidence in appearing the equal of my fellow trainees.

### **Embodied Gendered Behaviour**

While appearance is a significant factor in the presentation of the self, behaviour is also of considerable importance in the gendered embodiment of the accounting professional. Taking the case of Katy: she was known in the practice where we had both worked as being highly technically competent, and rose to being the most senior female manager in audit in the (now-merged) firm. Yet, her slight physique and quiet demeanour were contrary to the usual behaviour in the profession where, as Judith put it, 'there would be a lot of testosterone sort of whipping around':

"You'd go in and you'd always get somebody who'd be like '*Speak up!*' you know, as if you are a woman and you're speaking...., but I am quietly spoken, '*Speak up, speak up*', and I don't know whether it was trying to make a point like you know but I did get used to it, but initially I think it was, you know, you had to sort of take a big gulp and think right, go into the meeting". (Katy)

Katy also had to fight against gendered assumptions about seniority similar to those pointed out by Grey (1998):

"On two occasions I went out, along with a team of four of us and I was the only female, and we went in to introduce ourselves to the client and the client automatically went up to the guy stood next to me and shook his hand and started talking to him, and I said 'Excuse me I'm in charge', and he was really embarrassed about it, but it was almost as if without even thinking he'd automatically gone up to the man". (Katy)

It could be argued that the fact that Katy was not perceived as the most senior colleague could be because of her quiet demeanour. As Berger (1972) suggests, a 'man's' presence is dependent on the promise of power that 'he' embodies, but the embodiment of power does not always have to present itself purely through the development of a powerful ideal body type. Instead, it can be subtler, incorporating other elements of power such as posture, height, walk, and, in this case, voice, which are still subject to masculine norms of volume, competition and assertion. Thus, as Grosz (1994: 13) points out:

"A convenient self-justification for women's secondary social position... [is to] contain them within bodies that are represented, even constructed, as frail, imperfect, unruly, and unreliable, subject to various intrusions that are not under conscious control".

So, the gendered embodiment of accounting professionals is, to borrow Butler's (1990) phrase, 'performative', in that individuals have to draw on scripts of masculinity and femininity to succeed in their portrayals of the self. Moreover, as Brewis (1999: 92) suggests:

"Bodily appearance and demeanour is moulded to send out certain signals about capabilities; for women managers, this... is intended to undermine the meaning-laden properties of their biologically sexed bodies. This undertaking of a more masculine identity project can be seen to render the individual a 'successful' organizational subject, someone who is 'fit' to join the ranks of management; there is pressure to appear outwardly masculine in one's working life, even if one is biologically female".

Hence, the symbolic values attached to bodily forms, appearance and attributes become particularly relevant to the identity of accounting professionals, with the body playing a complex role in the exercise of power and the reproduction of social inequalities.

## **The Fertile Body and Social Inequality**

I argue, then, that control of the body and its outward display is central to the embodiment of the accounting professional, largely premised on a masculine norm of rationality, discipline, assertion, and presence. What happens, therefore, when the form of professional gendered embodiment comes into contact with another form of embodiment, that of pregnancy and motherhood?

Pregnancy can represent an intrusion of the female sexual and fertile body into the context of the masculine professional world of employment (Warren and Brewis 2004). During life one cannot escape from the physical body, as the lived body reminds us of its constant and inevitable presence through the need to eat, drink, sleep and excrete (Dale 2001). Pregnancy, however, is a time when the simple physicality of the body is brought to the forefront of the lived experience for women, increasing awareness of the spatial dimensions of the body:

“I was huge, and I’ve looked at photographs of me and I’m enormous, absolutely enormous, especially towards the end”. (Deborah)

The very corporeality of existence is intensified, with the additional incidence of tiredness, weight gain, varicose veins, backache, heartburn, sickness, constipation, increased need to urinate or other related symptoms, which intrudes into daily professional life, as many of the women in the study found:

“I couldn’t have done it anymore, it was physically too much with travelling and even at the later stages I struggled to get out of my seat. So it was quite hard really”. (Caroline on commuting whilst pregnant).

“I remember having to get to meetings that meant using the tube and it was horrendous as I had to get off at every stop because I kept feeling faint”. (Hannah)

Pregnancy is also characterised as a time during which a woman has little jurisdiction over her body, representing a particular 'body episode' which belies the modern Western conviction that we have and possess our bodies and are able to mould them accordingly (Warren and Brewis 2004). I have already discussed the need to conform to particular norms of embodied behaviour within the accounting context, including dress and image, but the ability to conform in appearance and demeanour is dramatically reduced during pregnancy:

"Obviously in practice there is a certain expected dress code that you can't achieve when you are Ten Ton Tess!!" (Amanda)

"I think again it is a matter of control, isn't it, when you are able to dress yourself and present yourself in the way that you think that you should do, and then you do. But having been pregnant and not being able to control how you look, you just accept that you can only get by on what you can get by on (laughs) and you can't always do everything that you want to do... I don't know if men realised how much you are not in control about the way you look". (Amanda)

Pregnancy is not a state which can be easily concealed, except in the initial stages, though women tend to try to conceal their other bodily processes. Menstruation, lactation, or menopause are typically concealed in the work environment, arising from the need to conform to the disciplined bodily basis of organisations, which takes the male body as the norm (Halford *et al.* 1997). As Brewis (1999; 2000) suggests, however, this is not always possible, as biological functions do intrude into working life owing to the organisation of time, space and duties. In the case of pregnancy, it is inevitable that it becomes evident over time, but women may feel reluctant to bring it to the attention of the organisation through a perception that their career may be jeopardised:

"I didn't tell anybody for about five months... there was a reluctance then because I... had an ambition to be a manager, and I didn't know when, or if, that was on the cards, and therefore I didn't want to tell them till the last possible minute in case that affected whatever was on the cards". (Nicky)

Certainly in my own case, as related in Chapter 2, I told no one, despite the physical and emotional pain endured, when I suffered a miscarriage in the early stages of pregnancy in the toilets at the office. I left early on that Friday afternoon and returned on the Monday morning as if nothing had happened. I felt that if my superiors and colleagues in the firm had known I was pregnant, particularly at this early stage of my accounting career, they might have questioned my commitment, rationality, and ability. Pregnancy tends to become public property once known about, such that the body is no longer one's own but becomes publicly accessible, apparently inviting comment or touch. Maureen, for example, found that the date of her baby's conception became a source of gleeful speculation and comment in the office, which embarrassed her. Alice was annoyed that her private disclosure of her pregnancy to a colleague became common knowledge at a time when posts were vulnerable due to redundancies, which she felt could leave her in a more susceptible position:

"At the time we didn't ever let people know we were pregnant until we were sort of at least three months in and I'd obviously told the person who was in charge of my tax training quite early on and he then went and told the partner because they'd made someone from the department redundant, and I think he did it with the best of intentions to try and change his mind about this other guy, but it didn't make any difference, and I was a bit cross with him for doing that because at the time ...I know you can't sack anyone for being pregnant, but they were making people redundant, and any reason to make someone redundant, I said well 'you do realise what that could do?...' and he sort of went 'Oh I'm really sorry I hadn't realised the implications'". (Alice)

For Hannah, her whole identity felt subsumed by the pregnancy:

"I didn't enjoy it in the sense that I felt that I was possessed by something and it wasn't my body and people had a stake in it apart from me". (Hannah)

Thus, pregnancy affects a woman's sense of her relationship both with her body (Bailey 1999), and with her professional, working connections.

Pregnancy may also be characterised as a period during which matter or the body literally takes over from the mind, and the phenomenology of the body becomes the focus of attention (Warren and Brewis 2004). The very physicality of the situation causes some women to question the ability of the mind to focus in the same way on professional matters:

“It was hard to feel like you were doing your job properly, I suppose, as your mind wasn’t completely on it”. (Caroline)

This could, however, be partly due to the way self-identity is defined, and bodies are used, through exposure to the ways in which other people experience those bodies and identities. A masculine gaze deriving from the cultural norms of accounting may make women more aware of being a woman during this period, and affect the way she is treated:

“They would not even let me carry my bags...” (Anne)

At the intersection of work and pregnancy, the body impacts more directly on the abilities of women to cope with all the expectations levelled at them. These may derive from the firm, societal expectations or their own expectations of professional ability. In Melissa’s case the physicality of the pregnancy literally prevented her from fulfilling the professional duties she hoped to complete:

“I worked right up until the day, no I was actually admitted the same day actually... Yes, it was my biggest job and it was the fourth time I had done it, and I had really struggled to build up the relationship with the client... and I was determined I was going to finish this bloody job...I went in for my check up and they basically said that my blood pressure is up and you have got protein in your urine you aren’t going anywhere”. (Melissa)

Some women may feel able, or compelled, to maintain their professional duties without any constraint from their burgeoning bodies during pregnancy, in a style named by Smithson and Stokoe (2005: 161) as ‘macho maternity’, in which

women maintain their work responsibilities right up to the moment of labour, and/or during a short maternity leave. This may, however, put additional strain on the body's stamina, which leaves some women feeling physically inadequate:

"I made myself a bit sick worrying about it, I felt really sick..., yeah I spent two days in bed and, you know, proper sick, you know, I think it was all stress related". (Maureen)

"There was definitely a thing in the city that women should have it all...there were certainly women that were very pregnant and still at work past their due date, and then they came back sort of four weeks later, and anyone who didn't really want to be like that...I remember I left at six weeks before, which again some people said 'Why aren't you working right up to your due date?' Well in actual fact I was feeling quite tired and I wanted to go and put my feet up". (Alice)

Yet pregnancy itself can also be a release for some women from the rigours of the professional environment.

"You can go into denial and think 'All right, I will concentrate on my work and I won't have to think about it' so that you have this kind of juxtaposition that you can try and put it out of our mind or alternatively if your work is really crap one day, you can think 'Oh I have something else to look forward to'". (Hannah)

It can also act as a release from the constraints and expectations of working life, bringing another set of opportunities for identity formation.

"I was pregnant with her and in some ways it got me out of the tax exams! (Laughs)". (Alice)

Although Alice's comment here seems fairly jovial, her pregnancy did offer some choices, which culminated in her leaving the profession to pursue a full-time role as a mother. In a similar way, one of my pregnancies occurred whilst I was studying for professional accounting examinations. In a real mind and body contradiction, this brought additional difficulties of dealing with physical transformation and a new form of embodied comprehension of the life growing inside me, whilst focusing the mind on requisite accounting knowledge. I, too,



recall contemplating whether this changing embodiment would affect my desire even to pursue the very thing I was endeavouring to achieve in my professional life.

### **Early Motherhood**

The changing embodiment of women does not occur simply during pregnancy and end with the birth of the child, however. There is also a significant period of re-adjustment in early motherhood, when mothers may also be breast-feeding. During this time women may find it difficult to mould or maintain their bodies in the same way that they have in the past in order to preserve their physical capital in the working environment. The case of Deborah illustrates this point.

As I showed in the oral histories in Chapter 4, Deborah was an audit partner in a large accounting firm who had recently had her first child at the age of 38. She expressed strong loyalty to the firm and its values, which I initially took to be a standard 'sales pitch' from a partner, but later reflexively revised this reaction to accept that her strong degree of commitment to a range of people in her life was part of what was meaningful to her sense of self. Deborah certainly expressed the view that has been discussed earlier in this chapter that professional appearance is central to expectations of the professional accounting context:

"You are expected to dress and present yourself in a professional manner because you're working in a professional environment so clearly you can't come in dressed in some pair of Levis and that sort of thing, there aren't any definite set down rules in as you must do this and you must act in this way, but there is a kind of generally accepted rule that you do behave in a professional manner". (Deborah)

This was belied, however, by Deborah's own appearance throughout our meeting, which took place in the accounting firm during a normal working day. She was

wearing a short skirt and casual t-shirt in a camouflage-type pattern, which was scruffy rather than smart. Given the cultural norms of the profession already noted in this chapter, and the apparent observance of them by others in this organisation, and despite some allowance for an increased acceptance of 'business casual' dress within the office, this was not at all what might be expected from a partner. Moreover, her reminiscences of being pregnant juxtaposed sharply with her tired, dishevelled, rather frumpy appearance during our meeting:

"I absolutely loved being pregnant, I was never ill at all and my skin seemed to be glowing and my hair seemed to be too, and all the things that you're supposed to bloom I was very fortunate in all that happened and that I was never sick, and I had loads of energy". (Deborah)

Deborah found it difficult to spend time on 'body work' (Kerfoot 1999; Brewis and Sinclair 2000) owing to other competing issues, particularly the demands of the baby:

"When you're coming to work and you do this, it's not just like you can just jump up, throw a pair of jeans on and just shower, you've got to do your hair and it just takes ages with a baby, I just never had imagined how long it would take". (Deborah)

The fact that she was still breast-feeding was evident, as her breasts looked very swollen under her tight t-shirt, which did not look terribly comfortable. I suspect, given what she had said about the difficulty of maintaining her appearance and body image, she had just thrown it on without thinking, but there may also have been an element of accentuating her breasts in this new mothering role, even if unconsciously. Breasts are traditional symbolic signifiers of either sexuality or maternity (Bartlett 2000), with breast-feeding characterised as an activity to be managed rather than embodied (Bartlett 2002). For women who are breast-feeding in the working environment it is often difficult to undertake breast-feeding whilst retaining any level of decorum or privacy, without the process of lactation

becoming public knowledge, or intruding into the professional environment. I referred in Chapter 2 to my own difficulties in managing breast-feeding and undertaking professional examinations, given the time constraints and structures of aspects of accounting life.

Deborah's understanding of her self was based on her perceived success at work and with motherhood, rather than maintaining her body image, but 'success' is experienced, in part at least, as the control of the body and its outward display.

The maintenance of her physical capital was problematic and demanding:

"Before I was a mother I would like to pamper myself every now and again, go have a facial or go have a massage, that type of thing and it was a nice time for me and it was kind of a little treat once a month, because you've worked hard and felt like you deserved it, I haven't done anything like that for months and months and months and months". (Deborah)

In addition, her attitude to her weight and body shape had been influenced by the reactions and cultural norms displayed by others, as well as her own embodied being in the past. The construction of bodies is often in line with gendered stereotypes of grooming, slimness, and dress. Deborah had been used to presenting herself immaculately, within the context of and subject to the cultural norms of accounting, and in the quotes above appeared to be aware that her presentation of herself had 'slipped' owing to lack of time and priority. Deborah's 'lack' and difference left her somewhat disembodied in her professional role, and clashing with the embodiment of motherhood, as a result of the application of externally assessed measures of competence and definitions of status and success.

## **Refiguring Accounting and Maternal Bodies**

As I have argued in this chapter, the body can no longer be regarded as part of a straightforward binary pair of mind and body; public and private; natural or cultural; learning or instinct. Rather it is a problematic and complex phenomenon, which embodies the subjectivity of its owner. Thus a phenomenological account of lived bodily experience such as this can be used as empirical data for theorising the body, and allow recognition of women accountants as embodied beings who have their own corporeal knowledge.

While in modern society the body has become part of the project of the self (since there are multiple opportunities to use agency to reshape the body through production and consumption), some institutional and organisational structures pass judgements on whether certain bodies or bodily practices should even exist. In the accounting context, I have shown that the acquisition and maintenance of physical capital is derived from particular forms of self-presentation, image and behaviour. Certain ways of experiencing or managing bodies are viewed as alternatively legitimate or deviant, affecting whether bodies are viewed as in need of control or correction, and leading to anxiety from some participants in this study about the boundaries of the body and the self.

Within the accounting context, therefore, the body is an essential component of agency and the self, but the ability to mould it freely is problematic. The body can be constraining as well as facilitating, as the image of the desirable, legitimate body can become attached to the perpetuation of social inequalities. Such forms of legitimated embodiment are gendered, in that categories and practices operate as

material forces which help to shape and form women's and men's bodies in ways that reinforce particular images of femininity and masculinity. The very conditions of accounting work and their association with masculinity may aggravate and exacerbate the potential for self-estrangement and disembodiment for women.

Women's sense of estrangement from the norms of professional embodiment is further complicated by the experience of pregnancy and early motherhood. Here two embodied subjectivities have the potential to clash. The women in this study found that they embraced a newly gendered identity during and after their pregnancies, which could be either oppressive, liberating, or both, depending on the context. Pregnancy could be characterised as an unwelcome intrusion of the fertile body into the professional environment, in which the body rather than the mind becomes the focus of attention, the body is deemed to be public property, and the professional embodied norms are challenged. As well as affecting the responses of others to her professional identity, pregnancy affects the woman's own sense of her relationship with her body and her professional self. For some women, the bodily changes serve as physical markers of the inner changes, which they expect to undergo after motherhood, and can also allow a certain freedom from the social and cultural constraints of professional life. Bodily change during pregnancy is both a resource upon which women can draw in negotiating their social positioning, as well as a form of social control and a means by which they may feel reduced to their biology. As Dale (2001: 205) suggests:

"Where the female gender and embodiment are denigrated, human reproduction can be seen as the production of the (devalued) other not the (valued) replication of the same. This is the disciplinary process by which various aspects of life and individuals are compared to a constructed 'norm'".

So how, then, can accounting and maternal bodies be refigured within the professional accounting context? It should be recognised that the body is delineated by and delineates social life, being both cultural and natural. Forms of embodiment can be seen simultaneously as a mechanism of social control, and as a form of self-expression and empowerment, so models of embodiment based on one type of body, as the norm by which all others are judged, should be refuted. The ways in which women's and men's bodies are perceived, categorised and valued are undoubtedly important in legitimising and reproducing social inequalities. Similarly, the way in which the women in this study sought to differentiate their professional and mothering bodily lives highlights the body as a source of sameness, but also of difference and inequality, in which gendered images and practices themselves can also become embodied. The body, therefore, can be used as an opportunity for resistance to organisational legitimation of particular forms of gendered norms in a way that challenges the perpetuation of social inequalities within accounting.

In the following chapter, I will consider how the notions of the professional self, as discussed in this chapter, interact with the identity of motherhood, considering the contradictions and juxtapositions between the two identities for women.

## **Chapter 8 – Juxtaposing Motherhood and Professional Identity**

### *The Mother*

*“Of course I love them, they are my children.  
That is my daughter and this is my son.  
And this is my life I give to them to please them.  
And it has never been used. Keep it safe. Pass it on”.*  
(Anne Stevenson 1985: 192)

Having explored the embodiment of women in pregnancy and early motherhood in Chapter 7, this chapter draws from the oral history narratives to explore the identity of motherhood. It examines the social, moral and political constructs relating to being a mother in modern society and goes on to analyse the contradictions and juxtapositions, within the sense of self of the women in this study, in being both mothers and professional accountants. It explores their changing relations with their professional self in terms of emotion, divided loyalty and expectations, as a part of the process of becoming a mother. I discuss how some of these developments caused the women to renegotiate their professional working conditions, but also, more fundamentally, to refocus their sense of self in relation to motherhood and professional identity.

### **The Politics of Motherhood**

Motherhood as an identity is explored in a range of literature, from sociological and psychoanalytical to medical and feminist. However, the concept remains problematic because there is no single meaning of motherhood, added to which the fact that only women are mothers does not mean that they experience it in the same way. Their experience is mediated by other factors such as class, age, culture and ethnicity. No mother is only a mother, just as no accountant is only an accountant.

She is located in her identity as a mother by social processes, which constitute the meanings and experience of mothering. As Dally (1982: 17) suggests:

“There have always been mothers but motherhood was invented”.

Moreover, motherhood is a politically contested concept of identity. It illustrates the tensions between an essentialist view of identity, with a clear set of authentic characteristics which all those having this identity share (such as the biological fact that only women can bear children), and non-essentialist views of identity, which focus on difference as well as shared characteristics. However, while I acknowledge that people who are not mothers can develop the relationships of motherhood, the notion usually includes both biological and social dimensions. As Woodward (1997: 240) suggests:

“Motherhood involves both the capacity for biological reproduction *and* the exigency of social reproduction; it includes child bearing and childrearing”. (stress in the original)

Second-wave feminism has challenged biologically determinist assumptions about women's position within the family and about motherhood in particular (Woodward 1997). Campbell (2003) has suggested that such feminist research has identified that the role of 'mother' itself is a social creation, a power relationship within patriarchal structures and one which ensures that women become mothers and practise motherhood. Such feminist critiques expose the tension between motherhood as an institution of social control over women (Millett 1971), on the one hand, and as a celebration of essential womanhood on the other (Rich 1977). While Rich, for example, believes that a unique and powerful bond exists between mothers and their children that she refers to as an 'invisible strand' (Rich 1977:



36), she is angered by the institution of motherhood which 'ensures that all women shall remain under male control' (Rich 1977: 13). For Rich (1977: 42):

"...institutionalised motherhood demands of women maternal 'instinct' rather than intelligence; selflessness rather than self-realisation; relation to others rather than the creating of self".

Oakley (1974) suggests that some feminists have attempted to distinguish between the work of motherhood (which is socially organised in ways which are stifling, overwhelming, and oppressive) and the relationship of motherhood (which is seen as potentially rich and rewarding to women). There may also be a mismatch between the ideal of motherhood and the reality, in that what mothers expect to be and feel is very different from the resources at their disposal and the positions they are allowed to occupy. These are all important issues to take on board in the interpretation of empirical material drawn from my oral history interviews in this chapter. If I adopt a theoretical stance about the oppressiveness of motherhood, then I could interpret much of what women describe as ideological, and view women as passive subjects in their own subjugation. If, however, I adopt assumptions of socialisation and interpret women's commitment to motherhood as gender role conformity, then I may trivialise and neglect much of their (and my own) experience and the meanings of our actions. Either extreme would fail to capture the complexity of mothering identities or reflect the empirical paradox noted by Stanworth (1990: 296) that motherhood 'is simultaneously women's weakness and women's strength'. As Innes (1995: 155-6) suggests, being a mother 'is both a very ordinary thing to do and utterly extraordinary....it brings emotional intensity and banality in equal measure'.

Although this thesis takes a sociological perspective on professional and mothering identities, and any extensive psychoanalytical literature review is outside its scope, it is relevant to mention briefly the French feminist psychoanalytical theorists, Luce Irigaray and Julia Kristeva, whose work has brought an alternative feminist perspective to the examination of motherhood. Both use psychoanalytical theory to explore the construction of motherhood, in how motherhood is positioned and how it is valued or devalued within modern society. Irigaray (1991: 35) suggests that motherhood is the 'dark continent' of Western culture, under-represented and marginalised. She argues that psychoanalytical theories derived from Freud and Lacan, which she suggests rely on a patriarchal mythology, are partly responsible as they fail to acknowledge the mother because of their emphasis on identification with the father. Kristeva argues for greater understanding of role of the maternal in female psychology, particularly the negative feelings sometimes experienced by mothers. In order to understand:

“...the dark area that motherhood constitutes for a woman; one needs to listen more carefully than ever, to what mothers are saying, through their economic difficulties...through their discomforts, insomnias, joys, angers, desires, pains and pleasure”.

(Kristeva 1986: 179)

What both these theorists have in common is a concern for the ambivalence of motherhood and how psychoanalytical theory can explore these contradictions and oppositions. In this sense, they then share some of the concerns of other approaches, which also recognise that contradiction and juxtaposition of roles, emotions and experiences are inherent in motherhood.

From a sociological perspective, the dominant view of society remains that it is the primary responsibility of women to mother, and, whether mothers themselves or

not, women are defined in relation to this role (Letherby 1994). Rich (1977) suggests that motherhood is taken for granted as an identity for women, and as such is constructed within naturalistic discourse as a biological role where being a mother is seen as the distinguishing female characteristic. Motherhood provides a central cultural motif that structures female adult biography, though Kaplan (1992: 3) argues that motherhood in popular culture is often not represented by the voice of the mother herself, as she is:

“...spoken, not speaking... discussed as an integral part of a discourse (because she really is everywhere) that was spoken by an Other”.

Although a woman is the subject of her own life as a mother (or non-mother), she is also in a sense ‘simultaneously the object of her culture’s script’ (O’Barr, Pope and Wyer 1990, cited in McMahon 1995). Woodward (1997) suggests that meanings about motherhood are produced discursively through practices, ideas and representations of what it is to be a mother, and through knowledge, whether this is expert knowledge or that which informs daily practice and routine. In other words, whether women do or do not become mothers, or mother in ways that veer away from the dominant mothering norms, cultural images of motherhood, and what it is to be a woman, provide coercive prescriptions of gender behaviour that influence most women’s lives.

As well as being a cultural phenomenon, maternal identity is constructed within a moral discourse (Gieve 1989). Religious beliefs and cultural ideologies work together to contribute to the many ways in which women are defined by a destiny of motherhood:

“The ‘ideal mother’ and the self-effacing Madonna are inscribed within western culture, constructed within a moral context, and yet also

somehow assumed as biological products, as if giving birth transforms a woman into the ideal mother”.

(Woodward 1997: 243)

Earle and Letherby (2003) suggest that there is a moral hierarchy of motherhood with the heterosexual, white, middle-class, married woman being most highly valued, and other mothers, such as the lesbian mother, the mother on benefit, and the teenage mother, being stereotyped as inappropriate. All mothers, however, find themselves being subjected to the unsolicited advice, judgements and moral values of others. Ribbens (1998: 32) suggests that such moral voices can make it difficult for mothers to attend to their own instinct and inclinations, what she calls their ‘feeling voices’:

“Further, these moral voices may well monitor and reshape the feeling voices, so that I may only experience the correct feelings appropriate for a good mother. Indeed, the moral voice instructs me in the imperative that there are certain things that I should have as a mother. It is not enough to do the right things with my child; I am also supposed to have the right feelings to go with the actions, and this is a central part of motherhood”.

While this thesis focuses on women who are mothers, and hence a long discussion of non-motherhood is outside its scope, I acknowledge also that non-mothers are subjected to the moral judgements and cultural discourse of motherhood. It is often assumed that women without children are physically incapable of having them and are involuntarily childless, deserving pity or sympathy. Alternatively it is assumed that they have deliberately chosen not to have children. In either case, they may be perceived as not being ‘proper women’, and, as Campbell (2003: 196) points out:

“If they reveal they will not have children and reject motherhood as a role and their destiny, they may become targets of intense criticism and experience feelings of social and cultural isolation”.

Pronatalist discourses and those that denigrate voluntary childlessness persist (Letherby 1999; Letherby and Williams 1999; Gillespie 2000; Gillespie 2003), such that:

“Non-mothers often feel stigmatised and perceive that others view them as less than whole, pitiable and ‘desperate’ even though they do not often feel this way themselves”.

(Letherby 1999: 359)

As was seen in the oral history narrative of Susan, the only non-mother in this study, the decision not to have children was linked to a fundamental rejection of motherhood, based on her own desires, anxieties and aspirations, but she still finds that it is assumed that she might want to have or already has a child:

“When you say you work part-time, they say have you got a little one at home?” (Susan)

There are several permutations involving the prospect of motherhood: having a child, taking the decision not to have a child, wanting a child and not being able to conceive one, or conceiving a child and not wanting it. All these events can be profoundly transformative for both women and men, as they allow for a renegotiation of the self and potentially offer a new identity. Individuals may have the opportunity actively to engage with dramatic life transformations in shaping themselves and constructing a self-identity. As I will show in the remainder of this chapter, however, this transformation of the self takes place subject to the confines of the moral, social, political and cultural factors discussed above, which affected the women accountants in this study, both in wider society and within the context of accounting. I begin by exploring the professional context in which the women were working when they became mothers.

### **The Professional Context: Response of Employers and Role Models**

As was seen in the oral histories in Chapter 5, all the women, except Nicky, had fairly senior roles within their respective firms, up to supervisory, managerial or partner level, having progressed up the career hierarchy before having their families. Judith and Anne had travelled extensively in respect of their work, both being skilled linguists. Apart from Alice, they all expressed a strong sense of their career values prior to having their children, which ranged, for example, from relish for technical issues and contact with people (Deborah); a deliberate choice to pursue corporate finance deal making, an area of work 'where all the action was' (Maureen); desire for travel and working abroad (Judith); to a strong desire to be 'pro-active' in seeking promotion and work that 'interested me' (Anne). Five of the women (Maureen, Deborah, Anne, Judith and Lorna) had very young children and had only recently returned to work following their maternity leave. Hence the renegotiation of their new identities as mothers was very fresh and in some cases raw with emotion. All the women were in long-term relationships and appeared to have been pleased to become pregnant, although in Nicky's and Anne's cases the pregnancy was unplanned. Several of the women expressed their desire to have children:

"I was always so completely focused on my career and progressing within it, and doing well and being successful, and I always knew that I wanted a child, but I knew it was going to be later". (Deborah)

"I think I've always know that I wanted children". (Maureen)

For some, however, notably Hannah and Julie, this desire did not arise until they were in their mid-thirties.

The response of employers to the news of the pregnancies was generally ostensibly supportive, particularly from the women's own line managers:

"I don't think they felt it was unreasonable, and everyone at the time was very positive, and I think everyone was very positive that I would be able to come back to work and everything would be fine and dandy and it wouldn't be an issue". (Lorna)

"I mean one his first questions was 'are you going to come back?' and I said 'Yes I think I am, but I don't know if I want to, I might want to do something with my hours', and he said, you know, 'I want to be flexible as possible so that you feel that you can come back'". (Maureen)

Despite the positive and flexible response, there is an intimation here of Lorna's concern that the pregnancy may have been felt to be unreasonable by the firm, and an underlying assumption by Maureen's line managers that she may not want to return to her job, suggesting that the women's perceptions of their firm's attitude is not straightforward. As Deborah found, the attitude of her fellow partners was 'mixed...and I didn't pursue it because I thought well really I don't want to know'.

Some of the ambivalence experienced by the women in respect of the response of their employers and colleagues to their pregnancies manifested itself in the form of apparently joking but derogatory comments:

"I felt that occasionally people were having digs at me if you like, for example when I went and had a meeting with one of the female bankers who was also pregnant and about to go on maternity leave..., someone made the comment 'oh yes you can both go and knit booties together' or something like that, and it was just sort of, probably just a, you know, a joke but it sort of hmm grates on your nerves a bit". (Maureen)

Here, the comments undermine the mother on a number of levels: the role of caring and providing for the child is rendered almost silly, while the wealth of knowledge and professional skill of the women is diminished. For Maureen, this

led to an element of self-doubt and retrenchment from her peer group as she redefined herself as a future mother whilst colleagues expressed the view:

“What a pickle you’ve got yourself into...as though, you know, I’d almost like got myself into a mess, whereas...it was something we wanted”. (Maureen)

Anne had to endure similar comments from a partner in the firm:

“There was a sort of a spate of pregnancies round about the same time as me, so there was the odd comment about, you know, oh it’s contagious etc, and one person turned round and very tongue in cheek said ‘oh that’s your career over then’”. (Anne)

Anne’s response, ‘that if it had been said to anyone without strength of character then they could have possibly taken real offence at it.... if it had been said to anyone other than me, they might have taken it the wrong way’, asserts forcefully that she sees herself as rising above the implied criticism owing to her own strong sense of self as a determined and tough individual. However, like Maureen, she did not feel able to counter the charge directly herself, and while she ensured that the offending partner was spoken to by one of her peers ‘to make them realise that actually they shouldn’t be saying that’, the implication that her career was possibly over, owing to her unexpected pregnancy, was a very real fear.

One common response from the women when pregnant, in attempting to define their anticipated future role as a working professional mother, was to seek out positive role models from whom they might learn within professional accounting work, particularly in the same firm or working environment. However, although both Maureen and Deborah were pregnant at the same time in the same firm, as Maureen pointed out ‘the history of people getting pregnant in professional roles in [firm] was thin on the ground’. Deborah referred to a long-standing senior female



managing partner within the firm, the only other female partner within that regional office, who had children, but did not mention, as Maureen did, that this woman had had children many years earlier, had pursued partnership once they were grown up, and was significantly older, so the comparison was not wholly viable or helpful.

Maureen's other role model was Deborah herself, but she found that more closely located figures, even when positive exemplars, could be daunting as they raise a weight of expectation and self-doubt in achieving the same kind of qualities:

"I mean she was sort of the pioneer from that side, but I was a bit nervous I thought she was going to show me up a bit, she worked right up until the end and she was planning...on coming back pretty quickly and she was taking e-mails, whereas I'd decided that you know that I was going to have this time off as I was never going to get it back". (Maureen)

The previous examples available to Judith of women having children in her company were overwhelmingly negative. Referring to the case of one of them, Judith said:

"She is having horrendous problems going back at all, they've told her, her job can't be done part-time, they can't find a job share, she's looking at sort of taking constructive dismissal".

This led Judith to feel very pessimistic about the future opportunities within the company for balancing professional work and motherhood.

### **The Interaction of Motherhood and Professional Work**

The women in this study presented various attitudes to continuing to work at full capacity during the early stages of motherhood, and this section considers the interaction of motherhood and professional work. Balancing the needs of the firm and the individual self were problematic for some. Maureen, for example, felt that

she experienced some disapproval from her managers for taking the full maternity leave entitlement:

“When else are you going to have the opportunity to have that amount of time off work and nobody be able to say anything about it? I’m entitled to it, baby’s going to grow up quickly, you know”. (Maureen)

This led her to question whether she was ‘skiving’, ‘gadding about’, ‘having a great time, you know,’ suggesting a sense of guilt for not being at work and enjoying her self so much. As a partner in the firm, Deborah’s expectations of herself to fulfil her apparent obligations to her clients during her short maternity leave were extraordinarily high:

“When you’re a partner and you’ve got clients and they want to call you and talk to you in the evenings, and at weekends and whatever.... they could always contact me at home, and I had my laptop at home and I responded to e-mails and I did correspondence from home and some of the managers brought the audit files out for me to review”. (Deborah)

This pressure seemed to be partly self-generated as arrangements were in place to pass ‘some of my clients over to some of my other partners’ but Deborah found it hard to extract herself from some clients ‘because I’ve got relationships with them’:

“I wanted to be, I wanted to do everything, I wanted to be involved with everything to do with (baby), and I still wanted to be able to do everything I’d done at work and it was a completely unrealistic target and intention I had set for myself”. (Deborah)

Deborah had a strong sense of loyalty to her clients and she did not want to let go of her client relationships, but perhaps the loyalty might be misguided if it made her miserable by failing to assert her own needs rather than wanting to please others all the time, resulting in a strong sense of confusion at her inability to cope with her expectations of both her professional role and her new mothering role. In Deborah’s case, these expectations were not fully realised:

“When I was pregnant I thought well okay, I’m pregnant, that’s great, really happy about that, have the baby, have a short period of time off, go back to work, go back to work full-time, everything will be fine, and it’s *not* like that, *at all*”. (Deborah)

The italics<sup>8</sup> in the quote above emphasise the stress and emotional intensity that Deborah placed on her belief that the two roles she was in would be easily compatible, which was evident in her tone of voice on the tape recordings. The reality of being a mother was quite different from her expectations:

“Enormous shock, an absolutely enormous shock, I knew that I was really looking forward to being a mother, but I don’t know, I’m probably being naive here, I felt that I could do both and I could do both to the same level that I was used to”. (Deborah)

Some women found that the institutional structure and competitive professional norm of the long-hour culture prevalent within their firms militated against their desire or ability to continue the same working patterns after having their children:

“You just couldn’t get the amount of work done in 35 hours a week you just couldn’t do it. Apart from anything else, everybody else did it, it was a thing that everybody else did. You know it wasn’t abnormal to come in on a Saturday morning and sit in the office and do some work or, make sure that you were working until 11 o’clock at night. There were a lot of people, myself included before I had the children, who were able to spend time at their work outside 9 to 5 and they were able to do that and were free to do that... but not afterwards”. (Amanda)

“I was leaving the house at 7.15 and coming home at 7.30 at night. If you were to do that five days a week you would never see your child... but it wasn’t until she was born that I realised that there was no point in this because there is no point in having a child really, to be going out all hours God sends to pay someone else to look after the child”. (Annette)

Caroline believed that continuing working such long hours would cause ‘family life to suffer a huge amount’ and Lorna believed that it led to there being little understanding of the problems of professional women with children, especially at senior level:

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<sup>8</sup> I have continued in this chapter to use italics in quotes to signify the stresses put upon the words by the participants themselves, derived from listening to the oral history tapes.

“All the people above me are male, all have young families, and all have wives that stay at home and look after them, and that’s fair enough, that’s their choice, and they can afford to do it, but I think they found the pull on my time awkward at times”. (Lorna)

The constraints of having to leave to pick up her child from nursery contributed to a feeling of guilt for letting down colleagues who may not have the same constraints. Their feeling that Lorna’s responsibilities made her work situation ‘awkward’ contributed further to her sense of guilt. This led Lorna to question, and feel she had to prove, her continuing professionalism, with the repetition and emphasis, in this next extract, on ‘I can’t’ suggesting a slight desperation:

“I felt also that I was not pulling my weight... I still feel that I have to demonstrate that I am trying to work as hard as everybody else, in different ways maybe because I can’t, I *can’t*...” (Lorna)

Similarly, Deborah had severe pressures placed on her time by the firm, with which she found difficult to cope, having just had a new baby, leading her to question her own abilities and competence on behalf of herself:

“I think if you are a high achiever maybe it’s worse because suddenly you’re not a high achiever anymore or maybe you’re still achieving quite well to the outsider but in yourself you know you’re not achieving anything like you used to”. (Deborah);

and on behalf of the firm:

“I just thought I’m going to get so far behind and I thought if I’m not careful I’m going to make a mistake with something, I’m not spending enough time with it, and I’m going to expose the firm, never mind my own position”. (Deborah)

However, for Maureen her professional work acted as a breathing space, where she could alleviate the pressures of motherhood:

“What I felt the most was this overwhelming like burden of responsibility really, and worry, which I think is why I’m enjoying work because you don’t have to think (about baby), someone else does that and I don’t have to worry about whether I’ve got everything”.

She found her baby's erratic feeding patterns very difficult and stressful to deal with, which, in conjunction with the illness of the child caused her to become desperate for some respite time to herself away from the baby, which the working environment offered:

"I need time off, you know, I *really* need it and I don't mind admitting it... I thought, God, I bet people think I'm awful coming to work when I've got this child sick, but I'm glad to get out of the house".

The fact that babies' behaviour can be very different from that of others, or from expectations, adds to the moral pressures of motherhood to care for a child, which may conflict with the mother's own social and intellectual needs.

Whilst recognising inherent ambiguity in their desire to both spend time with their child and pursue their accounting career, both Hannah and Katy expressed a similar sense that work could be a respite from the trials of motherhood:

"I hugely enjoy a lot of things that we do together and we go swimming and do reading and homework and play football and whatever, but the sort of repetitive labour, it's a bit dull, and I am quite glad to get away from that sometimes". (Hannah)

"Some days I'd sit there and think what the hell am I doing here? I should be at home with my son, and other days when I had really bad days it was like a relief to go back to it, oh thank God, I'm going to work". (Katy)

Judith's return to work after the birth of her baby, however, coincided with a period of restructuring within the company during which her job role was redefined, and she was offered a voluntary redundancy package, which she is convinced was linked to the fact that she then wanted to work part-time. There is a strong sense of retrogression in her account of having 'gone back' to a redefined job in a role in which she was some years before. This contributed to her negative

and despairing attitude to her current employment, stressed with the use of repetition:

“Here it’s just a load of old crap. It’s very rigid. Oh it’s just horrendous, horrendous, it’s horrendous.... [Firm] never was a great career path for me but now it’s quite clearly zero career development, there’s zero personal development, there is, er it’s just, it’s everything I don’t want”. (Judith)

There is much less ambiguity in her account of work which contrasts acutely with her sense of fulfilment and enjoyment of motherhood, again stressed, this time positively, with the use of repetition:

“I really like it, I really, really like it and I get infinitely more satisfaction from changing a crappy nappy than being at work, it’s just, you just feel more useful”. (Judith)

The women found the interaction of their professional and mothering identity problematic at times, with the experience and ease of being a working mother being quite different from their expectations. I now go on to consider from where these expectations may have arisen.

### **Expectations of Motherhood and Professional Work**

Many of the women looked back to their own upbringing, childhood memories and the experience of being mothered to define how they themselves wanted to mother:

“I had a happy childhood, and it’s more important [than work] that I make sure my son’s put in that position”. (Katy)

Indeed, Judith anticipates her own child undertaking exactly the same process of remembering at some point in the future, and wants to pre-empt it to ensure that he has a positive childhood experience:

“I don’t want him to have memories of his childhood of us being unhappy or me being stressed at work”. (Judith)

Maureen's expectations of motherhood derive from helping her mother look after her own younger siblings in 'quite a big family' where she was 'quite familiar with babies', expecting to 'take it all in my stride', but in the event 'I've found it very different to what I expected it to be like, motherhood, I would say'. One of the reasons for this is her memory of an idealised childhood that she might not be able to replicate for her own child, leading to a sense of consternation and guilt:

"My Mum never worked, you know, she was always there when I came home from school, you know, the house was always warm, the lights were always on, all those sort of things....I worry that he's going to miss out on that". (Maureen)

Anne's parents split up when she was two. As was seen in her narrative in Chapter 5, she was brought up by her father and a grandmother with little contact with her mother who pursued a full-time career. Rather than taking a strong adverse reaction to working parenthood, by wanting to be with her child permanently, Anne values a career as her mother did, but welcomes a sense of balance:

"I think that having been through that, and come out of it positively, I don't have anything against it, but at the same time I really appreciate spending time doing fun things (with child)". (Anne)

Judith has assimilated some of the expectation and attitudes of her own parents into her definition of the state in which she wants to be a mother herself:

"I suppose I was brought up, my parents were together, they were married and it was almost just give them a clean start". (Judith)

Her mothering identity is bound up with the need to be married as an assertion of a long-term commitment to the family group in what she sees as a more suitable or perfect situation. Similarly, in her practices as a mother she strives to achieve what she defines as a form of perfect behaviour for a mother, despite it making the workload of being a mother more intense:

“I want the best for my child. I’m making most of his food... but that’s my choice to do that, so in some ways I could argue that I’m making it harder for myself. I had great intentions of using terry towelling nappies...that’s more washing and stuff, again it’s my choice but it’s something I’ve chosen to do so I’ve got to do it”. (Judith)

Several of the women, despite recalling with a sense of nostalgia their own mothers largely being at home during their own childhoods, acknowledged that in the current socio-economic and cultural climate they regarded it as the norm that women should both want to work and be given the same opportunities as men to do so:

“I say it’s normal, it feels more normal to be at work than to be at home all the time”. (Judith)

“I think the difference now is that you feel guilty if you don’t go out to work, and you’re not earning your crust, and almost that you’re a bit of a layabout... One girl I met... I couldn’t believe that somebody, you know, educated had just spent three years as a housewife, it was incredible to me. But in previous years that would have just been normal”. (Maureen)

Maureen’s sense of guilt about not being at work links back to her earlier comments about feeling she was lazy for not working whilst on maternity leave. She has clear expectations that, as an educated, professional woman, she should not fail to utilise the opportunities she has been given and the effort she has invested in her career:

“One of my motivations about coming back to work...is that, you know, my parents think education was important and I went to a private school and the sacrifices that they made for that to be possible, you know, all the work I’ve put in and all the exams and all those hours of studying and hard work and yeah I’m in the career that I wanted and what a *waste* just to chuck it all away, not financially what a waste, because obviously it’s a big hit on our income, half our income, but what a *waste*, you know, whatever”. (Maureen)

### **Emotions in the Transformation to Motherhood**

Instances of emotional response to their transformation to motherhood surfaced within the narratives with guilt being particularly common, as can be seen in the



quote from Maureen above. Several of the women said they had found it difficult to leave their babies initially, although work had also been a respite away from the pressures of looking after a young baby. There was some slight concern, despite the benefits that work accrued financially for the family and professionally for the women, that the children would potentially suffer or 'lose out' as a result:

"I suppose I worry that he's going to suffer as a result of it because I think, I don't know, but that generation of children who've had mothers with careers really haven't come through the system yet". (Maureen)

Guilt in the bringing up of children is not confined solely to working parents, however. As a full-time mother, Alice also experienced anxiety and guilt in relation to the way she interacts with her children:

"I'm not one of these earth mothers... I do feel guilty that perhaps I don't play with them as much as... or I don't sit down and look over them while they do some writing, but I'm not that sort of mum, and I don't actually feel it's... I suppose there is this expectation that you're going to make home cooked meals and they're all going to have neatly pressed uniforms, the reality is that it's not that, it's never going to happen". (Alice)

Guilt in being a working mother was not related solely to the child, but can also be connected, in Deborah's case, to the relationship with the firm and the sense of commitment to other staff:

"When I came back to work I really wanted to do everything really, really well, and really ended up meeting myself coming back, and getting into a right state and thinking that I'm not doing anything properly and feeling so guilty. Guilty not just for leaving her, although I did feel guilty about leaving her, but guilty to the rest of my partners and managers that worked for me, feeling I wasn't supporting them as I had done before". (Deborah)

This led to Deborah feeling that she was not achieving success on any front, whether professional or mothering, and feeling inadequate as a result. She had not anticipated her strong desire to throw herself into the practice of motherhood and

spend time with her child, which was contrary to the way she had been used to devoting her time to work:

“I was letting the firm down because I wasn’t spending enough time here, I felt I was letting down the people that worked for me because I wasn’t supporting them enough, felt I wasn’t supporting my partners enough, I felt that I wasn’t, you know, I just wasn’t putting the time in and I was still working hard, don’t get me wrong, but I used to work ridiculous hours I loved it, I didn’t work long hours and think God I hate work, I really, *really* relished it, I *really* enjoyed it”. (Deborah)

She expresses a sense of shock and surprise in no longer being able to relish, or actually desiring to relish, her work, demonstrating a development of identity here as her strong work identity is being challenged by her new mothering one.

The emotion of guilt towards her firm expressed within Deborah’s narrative is also complicated by feelings of jealousy caused by her strong desire to be the primary carer for her child, to the extent that the full-time nanny she had engaged for her return to work was dismissed:

“I just thought I don’t want you to look after my baby. ....I kept saying I don’t need you yet, I’m fine, yes I’m fine, I’m fine, I don’t want you to come at all. First of all, I didn’t think I don’t want you to come at all, not yet, not yet, it’s mine, I don’t want you, I need to make the most of the time, but as time went on I thought I don’t want this girl to come at all”. (Deborah)

The stresses and repetition of particular words and use of language in this extract powerfully demonstrate the complicated emotions of the transformation process which Deborah is undergoing. In delaying having the nanny take up her post, she is resisting the return to her earlier identity as hardworking accounting partner - ‘I don’t need you yet...not yet...not yet’ – whilst trying to persuade herself that she remains in control throughout this difficult transitional period - ‘I’m fine, yes I’m fine, I’m fine’. The impersonal possessive phrase ‘it’s mine, I don’t want you’ is a

strange phrase to use for her child, indicating her almost irrational need to retain her exclusivity of care. Despite having secured the nanny's services, the pull of the baby was so strong that, unlike with her clients seen earlier, she was able to assert her own desires in this instance and reject the arrangements, paying off the nanny to assuage her guilt. However, her strong professional identity meant that she was not able to reject work entirely, as her conflicting loyalties to the firm competed with loyalties to her child.

### **Renegotiating Professional Work**

In undergoing the transition to motherhood, many of the women negotiated some kind of change to their professional working hours and conditions. Alice left work altogether. Annette, Nicky, Julie, Caroline, Deborah, Judith, Lorna and Maureen reduced their working week to under a five-day week, working mostly a three or four-day week, to allow them to spend more time with their children. Both Anne and Hannah negotiated new personal arrangements such as unpaid leave or extended holidays that suited them. The remainder continued to work full-time, though both Katy and Amanda subsequently made fairly substantial changes in their careers, which may have helped them to balance being a working mother more easily. This renegotiation was not always straightforward, however. It required the employer agreeing to a redefined role, but more fundamentally it required the women redefining their relationship with their work identity, as I will discuss in this section of the chapter.

Some of the women's employers tried to accommodate their requests to reduce their working hours:

“They were very good, they’ve been very, very understanding at all the changes in my life”. (Lorna)

For Lorna, this included both reducing her hours after she had her child, and increasing them again when her husband was made redundant and the family needed extra income. Anne accepted that she would have to demonstrate flexibility *to* the firm, by accepting a redefined role in a department where it was easier to undertake part-time work, if she were to expect flexibility *from* the firm in a reciprocal relationship:

“I’m flexible for them and in return they’re flexible for me so... I think they’ve been very accommodating and part of it is their recognition that, you know, in today’s society they have to be... you know, equal opportunities and all the rest of it, but I also think that they could be quite valid, they could argue that there isn’t a business case for me to do that work and in which case, you know.... but I think they’re quite keen, they’ve invested so much in me and you know, I seem to be doing a good job, so...”. (Anne)

Whilst she anticipated that the firm had some kind of obligation to award her equal opportunities as a working parent, Anne implied that her level of skill and commitment is a factor in their decision, suggesting that it was motivated not only by compulsion, but also by her personal attributes. Anne presented herself as having a high level of self-belief and confidence, although she had to assert herself to renegotiate her way around the institutional structures of long hours and working away from home, which prevail in her professional work:

“It took a while for me to build up the courage to say actually ‘no’... once I kind of stepped up my guts if you like and said well actually no, when I took on this new role... I sat down with them when the proposal was put to me, I said well fine but here are my terms”. (Anne)

Despite the employer being supportive, Anne has had actively to use agency and determination to ensure that she attained the type of professional working conditions that she desired after having had her child.

Even when the women had a choice in negotiating their working arrangements they may have found aspects of them to be problematic. Caroline, for example, felt that despite working part-time to spend time with her children, she was having to work harder than full-time employees and was not actually performing either of her professional or her mothering roles to her satisfaction:

“I think that overall that working part-time you do actually work harder because you don’t have any down time at all, you just work all the time and sometimes you feel that you don’t even have time for a conversation...sometimes you do feel, are you doing either of it any good?” (Caroline)

Melissa experienced what she perceived to be societal disapproval for choosing actively to pursue her career full-time after having her children:

“I would like to think that with us both having work interests outside the home that we do bring some of the positive stuff back with us. We obviously bring some of the negative and have a good old moan but the fact that (daughter) will have seen me working I hope will encourage her to pursue a career too and see that if the house is in chaos and the ironing is always piled up high.... there has to be some compromise somewhere along the line.... Some people you can sort of see mentally frowning that you are working full-time and I have come across that so often”. (Melissa)

She was keen to assert, rather defensively, in her oral history narrative, that she believed that her children did benefit from her career, to the extent that I felt compelled to reassure her that I too was a full-time working mother in order that she did not feel that I was negatively judging her during the process of the oral history interview. It was also apparent that she accorded most of the benefits of seeing her as a role model to her daughter rather than her son, with an assumption that it remains the duty of women to undertake household tasks. In doing so, she may be perpetuating the disapproval she appears to despise.

Not all the women found that their employers were helpful in assisting them to achieve a balance between their professional and mothering roles. Katy 'would have liked to work part-time' but was told by the high profile 'Big 6' accounting firm which employed her at the time that 'it was full-time or nothing'. This caused her to feel that she had to struggle on and prove that she could cope with the expectations of full-time work levelled at her:

"I went back full-time and that was very, very hard, because at that level what I didn't want to do was other people to be thinking 'oh I'm paid the same as she is and she's not doing the same job', so you know I said to them 'I don't want any exceptions because I've got a son, I want to be able to do the same work', and they did treat me in exactly the same way, which was good, but in other ways, the first 12 months, it was really, *really* difficult, I didn't have a life". (Katy)

Similarly, when Judith asked about job-sharing the response was rather negative:

"He didn't say no, but sort of said well we'll have to find someone else who wants to do it and how would you job share it? How would you? You know, what people did it there? Who are the people to talk to?" (Judith)

She had previously seen other women leave the firm because of its inflexibility to accommodate revised working patterns. Her role had been redefined, her desk removed, and her responsibilities removed:

"Nothing to do, a part of me thinks you know they're trying to piss me off so that I will leave, because I must be one of their most expensive auditors". (Judith)

It could be that the employer had not yet worked out her revised role in the three weeks that she had been back at work after maternity leave. However, as Judith suggested, it was as if they were trying to force her out, and the lack of work, particularly given the norms of long hours and hard work in the accountancy profession, compounded this insult.

## **Fragmenting, Transforming and Refocusing the Self**

Renegotiating revised working patterns and responsibilities within their professional work was problematic for the women, with some employers being more forthcoming than others. However, in addition, redefining their own sense of self after becoming mothers was also a fundamental problem. There is evidence of a desperate quandary for Deborah as she attempted to understand and refocus her post-child identity:

“I came to the decision that I would leave and take a career break.... I think I was so upset because I didn’t want to leave, I really, really didn’t want to leave, I believed it was the right thing to do”. (Deborah)

As I have already discussed, Deborah was suffering emotions of guilt and jealousy about leaving her child whilst simultaneously feeling anxious about letting down her clients and staff. She expressed a level of contradiction and ambivalence here too. On the one hand, she had come to the decision to leave her job, at least for a time, because she could not bear the emotional pain of leaving her baby, yet on the other, she did not really want to have to leave the career she loves. Whichever option she chose, despite it partly being what she wanted, it was the cause of further pain. Deborah’s fellow partners in the accounting practice partly made the decision for her by being so keen to retain her expertise:

“I went to the Managing Partner and he said ‘no, no, no – you’re not going, you can’t go... we don’t want you to leave, we want you to try and do this three days a week’, and I said that I’d thought about that and I’m not sure that it would work, and they said ‘well, you can’t say that until you try it’, which I thought was a very fair comment”. (Deborah)

They dissuaded her from taking a complete career break, although it was not clear whether her workload and responsibilities would be reduced commensurately or whether they would simply expect her to fulfil her current performance over a shorter timescale or whilst partly working from home. While the offer of part-time

work by the firm was supportive, undertaking it caused her further heartache and guilt as she felt torn, experiencing a dichotomy between her professional and mothering identities and roles:

“I thought I could compartmentalise everything when I came back, I thought it would be - this is my job and my career, as it had always been and it would carry on like this - and this is my home-life, with my daughter and this will carry on like this, and they’ll be separate in separate compartments and they’re not, because you can’t do it, you can’t at all”. (Deborah)

Clearly, Deborah had experienced becoming a mother as a profound and not entirely easy experience to negotiate. Other women also expressed the notion that becoming a mother had transformed them in some way, often using a discourse that encompassed reference to changes experienced between a pre- and post-child self:

“I just wanted to get my life back to normal, you know I found it frustrating that I couldn’t do, you know, any of the things I wanted to do before, and that I did do before”. (Maureen)

In a reference to a past self, which encompassed the professional that she once was and felt that she would like to be again, Maureen expressed a slight sense of regret at the loss of her pre-child identity:

“I think I’m beginning to feel back to my old self, I can almost, it sounds dreadful this, I can almost forget that I’m a mother really when I’m here, you know when I’m back to my old self”. (Maureen)

Judith, however, revised her past self reflexively, reformulating her view of other women with children with what she now understood from her own experience of being a mother, in a process of continual revision of the self:

“I think I actually have retrospectively apologised to them, because until you’re there you just don’t realise the implications of childcare, what if your child’s ill?...It’s like you start to realise”. (Judith)



Lorna found that she had been transformed from her previous, ambitious, professional self, after having a child, into a person who was more content to gain fulfilment by other means:

“I had to accept that coming back to work when I was a mother, I was a different person and I hadn’t anticipated that, I really hadn’t, I thought well I’ll just go back and do what I was doing before, but your personality changes... there’s always been the underlying ambition, I’ve always tried, and that was almost gone completely”. (Lorna)

In addition, the firm perceived her differently in a way that could be taken as negative, as she was told by her boss that they wanted the ‘real Lorna’ back, as if becoming a mother had made her any less real. The implication was that they equated her lack of ambition with a lack of commitment, though this may not have been completely lacking but, rather, divided. Reciprocally from the firm, there was equally a divided commitment to her, as they appeared only interested in a sense of identity within her that no longer existed.

As the women negotiated their transition to motherhood and its reconciliation with their professional identity, they expressed degrees of understanding of their revised dual identity:

“It really has changed my focus, and for the better, I think. I think I’m a more rounded person...” (Lorna)

Having presented herself as ‘judgemental’ about approaches and procedures of others in the work environment, Lorna had begun to accept that the experience of mothering had enabled her to acknowledge ‘what works for you works for you, and what works for somebody else works for somebody else’. Similarly, Judith demonstrated that the transformation was a process of compromise and increasing

self-awareness as she reflexively revised her previous expectations of both professional work and motherhood with the reality of experience:

“I can’t expect them to give me all the really good work and for me to have everything that perfectly suits. That’s what’s hard actually, you’re going to have to compromise on both sides.....So you take a bit of crap work and you give him water during the night, or you’re just prepared to miss a bath a couple of nights and it’s just trial and error, I think, so I’m still on a pretty steep learning curve with the whole working mum thing”. (Judith)

For Katy, although she is clearly generalising from her own potentially atypical experience within the accounting context, the process of having children while pursuing her career has caused her to reconsider her expectations of gendered behaviour and to speculate on the inherent differences between men and women in relation to relationships with children:

“You look at some (accounting firm) partners going out four or five evenings and you think well when do they interact with their children? That’s fine because for a few of them the wives don’t work they’re at home looking after the children, so they come in spend a few hours with the children who have already eaten and they’ll be ready for bed or whatever, and it’s just the nice side of being with children. But I think you have a different role as a mother anyway, I don’t think you can do that as a mother as you can if you’re a man. I couldn’t come in and expect to have my child looked after by a nanny and fed, and just read to them for an hour and then disappear and that was it, and perhaps not see them again for say another twenty four hours because why have them if you’re going to do that, you know, so I think your attitude as a mother is very different to your attitude as a father”. (Katy)

Nicky, who felt that she had to push hard to achieve her success as an accountant having had her first child so young, has also reflexively revised her expectations of her own desires for career and home life:

“I’m proud that I’ve come through it but that’s just the sort of person I am really. To not succeed at things that I do want to do, is just not... it wouldn’t satisfy me, I’d feel quite down on myself if I did that.... But I just think success is just a measure of what your own goals are, not what anybody else’s goals are, and you just have to be a bit careful what you define as success, because sometimes when you get there it’s not what you want”. (Nicky)

Some of the women have had to make hard, stark choices about how to continue living their lives after having children. Many changed their working hours, while Katy and Amanda found that taking an active decision to leave working in accounting practice for other posts gave them increased freedom:

“If I find myself in a situation that I don’t like, that I don’t want to be in, I’m not the kind of person who just sits there not knowing what to do. I recognise very quickly when I don’t like something or I’m not coping with something and my only way to deal with not coping is to make a decision and move on with it. My decision was getting out of practice”. (Amanda)

For Alice, her choices related to her view on the efficacy of childrearing:

“I think I have got what I wanted, but however much I feel that women should have the right to choose and no glass ceilings should ever be placed on women, I’m not quite convinced that they can have it all. Yes they can have very happy and secure children, don’t get me wrong, but I don’t think you can have the high powered job *and* be at home to pick the children up from school. It’s a matter of choice and you have to make choices that are right for you, no one should restrict your choices in any way”. (Alice)

Despite her view that it constitutes choice for her, Alice’s opportunities may not be available to all women, even those in this study who are relatively affluent, educated women, as they may not be able or willing, as Alice does, to rely on their husbands or partners to provide the family income. Julie’s notion of choice and the decisions it has triggered are again related to her relationship with her children and their needs and desires:

“The way I feel about work now is that I would work anywhere that gave me the right amount of salary but let me work in a way that I can do what I want with my children, I think that’s my principle now... there is something far more important than what this job will ever be, and that is there is a little life out there that is yours, you know, a child, the life of the child and I just don’t think work can compete with that and I think some people let it, and I, I just disagree... because they have got no choice that they’re my children, but I’ve got a choice to how much of myself I give to them if you see what I mean”. (Julie)

The use of agency and the ability to make choices that are appropriate for their needs, is therefore central to the women's active engagement with their mothering and professional identities as they determine their career trajectory. Whichever identity they chose to prioritise, all were striving to find some kind of balance between the two with which they felt comfortable.

Yet, despite the attempts to reconcile their revised dual identities, encompassing both professional and mothering selves, the women expressed inconsistency and ambiguity in their narratives, demonstrating that such a process is fraught with contradiction. Anne suggested that she is prepared to accept delay in her desire for promotion as an effect of her desire to have another child by deciding 'to fit my career round it' and by taking 'a conscious step back in terms of I'm happy to take it slower. I'm quite happy to do it on a slightly slower timescale':

"I feel that I've put my family life first and made a conscious decision to do that, and sometimes secretly, almost secretly, I do think, oh you know, I've probably put myself on a slightly slower track, but certainly the message I'm getting from all of the seniors, you know, the directors and partners that I work for, is very much again you know at the end of the day it's not the number of hours you put in it's the output, so there's no reason, there's no reason I shouldn't progress as quickly on a three day as when I'm on a five day week". (Anne)

This quote, however, and the repeated use of the word 'secretly' suggests that there is an ambiguity in her readiness to compromise her career, and in exposing this to her firm, as if she dared not admit that she wants to put her family first and continually wants to assert the fact of her successful professional identity.

The women all too commonly experienced self-doubt and guilt. Lorna, whilst enjoying her part-time work and mothering role, was aware that she had been forced to make significant choices which included some level of sacrifice:

“Professionally I feel, it’s much easier to be a bloke with children than it is to be a women with children... like I said I think my perception would be very different if I still wanted to be a partner, so I think I have made my life easier by the choices I’ve made recently, but I still don’t think...it’s fair”. (Lorna)

In doing so she experienced a certain level of guilt that she was perpetuating the situation where women are perceived as the primary carers of children:

“If I’d heard myself saying this ten years ago I would have shot me, because we chose to have the child, it’s an equal relationship, all of this but... I still have the perception and I know it’s wrong, but if a women says can I leave early to pick my child up it’s like yeah, ok, if a man says, it’s like well what’s your wife doing?... and I still think there is that divide and I obviously am part of continuing that because I still think fundamentally it’s my responsibility to look after my child.... I do think a lot of it is self generated almost, and I don’t know if it’s part of preserving something that’s unique to us... and even though the roles are reversed in sort of the breadwinning, I still feel that, that it’s my responsibility”. (Lorna)

There is a dichotomy about whether she is complicit in societal oppression of women’s opportunities, or whether she is actually exercising agency and freedom in choosing to live her life the way she wants to. There is also a contradiction that in being the main breadwinner in the family she is still trying to be some kind of perfect ‘supermum’ in undertaking the primary responsibility for childcare. There is evidence of some kind of identity crisis for Lorna here. She suggests that social and political change may bring about changes for working women but perhaps feels guilty that she is not taking a more prominent role in achieving it:

“Every five or ten years, a little bit gets chipped away, chipped away, chipped away, so I sort of I feel although, like I was saying earlier, I’ve taken on a lot of the traditional domestic female roles, I still think it’s everybody’s responsibility to keep chipping away at it”. (Lorna)

Lorna acknowledged social changes in the relationship between motherhood and work, aware that other women will follow after her, but the role of mother for an

individual woman is separate from motherhood as an institution, and she struggled with being responsible for carrying the burden of guilt of a generation of mothers.

Similarly, despite her pragmatic, fairly optimistic, oral history narrative, Maureen still has a sense of self-doubt that things will implode, expressing quite a high degree of existential anxiety:

“I’m waiting for my big fall really. I mean I always feel that things can go too well for too long, and that sooner or later it will all fall down like a pack of cards, that’s a bit of pessimistic I suppose, you know and if I said when I first joined [firm] or when I first joined university or whatever, you know, you’ll get a training contract, you’ll get married and I’ll have a baby, you know, you’ll be able to work part-time and be a mum as well, in all those, you know, there’s your perfect fairy story almost, it might not be everybody’s but it’s probably mine and I’ve got it, you know, it sounds terrible but I can’t believe that it, you know, something’s going to fall apart I don’t know. I think that you can’t just carry on and live happily ever after forever”. (Maureen)

Maureen appears to have wielded agency well in the past to carve out the type of lifestyle that she craved, but still feels a sense of humility and powerlessness to make this continue as she contemplates the element of uncertainty in life.

### **Transforming Identities**

The preceding analysis, derived from the oral histories of the women in this study, identifies the transformation process undergone by the women when they became mothers. The purpose of the chapter has been to consider the interaction and expectations of motherhood and professional work in accounting, by highlighting the ways in which women conceptualise the relationship between these two spheres of existence and negotiate the responses, loyalties, and emotions of transition. It has also intended to evaluate the extent to which social, moral and

cultural factors shape and restrict the ways in which the self is experienced, particularly in relation to motherhood and employment.

Motherhood and its interaction with the accounting profession demonstrate an area of social life where private, domestic, and personal lived experience interrelates with public-facing working life. Public life can become a refuge from the difficulties of the private in terms of childrearing, in Maureen's case, whereas the interaction of the private and the public in Deborah's can cause detracting from both, bringing about anxiety, worry and divided loyalties. The distinction 'between private and public ways of being takes a gendered form because women, especially mothers, have a particular social... positioning within the private domestic sphere of home and family life' (Ribbens and Edwards 1998: 10). The interaction of personal and public life in my study was problematic, with the women's understanding of what motherhood and childhood should be like often being in contradiction with their desires to continue their professional career. The ideal mother is still frequently represented as one who does not work outside the home (Lewis 1991; Kaplan 1992; Blumenthal 1999). Of those women who have a 'higher' education qualification, however, only 10% give up their jobs on becoming mothers (Gattrell 2005). As Thair and Risdon (1999: 107) also note in their review of the Labour Force Survey of Spring 1988:

"The effect of qualifications is most marked among women with pre-school children, where only 27% of unqualified women were economically active compared with 76% of highly qualified women".

Hence, the highly educated professional women in this study found it more acceptable to themselves and their peer group to want to continue their professional life, having worked hard to achieve their relatively high status within

their career, despite, for some, this bringing about difficulties in balancing their public and private lives.

As I showed in Chapter 7, however, it is not only private life that takes a gendered form, as the public life of the profession may also assume particularly gendered masculine practices. Kanter (1977: 72) suggests that 'organisations reproduce themselves' through pressure for social conformity as lower level managers are directed to present similar social, political and business behaviours to the majority in upper level management, most of whom are masculine men. Crompton also observes that male practices and institutions for excluding women from the higher levels of the profession, operated on the golf course or in the bar, are so deeply ingrained that they hardly give rise to comment, representing 'in a relatively unambiguous fashion the systematic exclusion of women from the acquisition of much organisational knowledge' (Crompton 1987: 108). Nearly two decades later, the women in this study had reached senior manager or partner status, and had received some degree of accommodation by the firms to their new status as mothers with Deborah's partnership fighting hard to retain her, but they were still subject to varying degrees of inequality, manifested in the lack of role models, derogatory comments, institutionalised long-hour culture, lack of understanding of childcare constraints, and in Judith's case, apparent virtual constructive dismissal, such that her experience of employment was incontrovertibly negative after she returned to work after maternity leave. While the women in the study are not necessarily representative, these understandings, misunderstandings and experiences demonstrate that the accounting profession continues to reproduce these inequalities.



My evidence strongly suggests that the new mothers in this study were highly committed to their children, and found the transition to motherhood a very powerful experience that was bound up with strong emotions, at times joyful, and at times painful. They expressed a strong sense of their expectations of themselves as mothers, as motherhood is subject to strongly contested and often highly idealised representations (Woodward 2003). The women's ideals of mothering derived partly from the experience of being mothered. In Anne's case, she experienced the lack of a mother, but was in essence partly mothered by her grandmother who took up the responsibility of providing a nurturing role to complement that of her father. Women who are mothers often interpret their experience through having had a mother of their own, and the experience of motherhood is reconstructed through the past and by memory. The mothers' desires, however, are complex in reflecting on their own childhood as well as the childhood they desire for their own children. As Radford (1989: 137) suggests:

"The desire for motherhood is also about the past. It's the desire to relive my childhood with the mother I desired to have, rather than the mother I actually had. Is it the lost child or the lost mother I want to regain?"

While the position of the mother is mediated by desire, memory and longing, particularly for those women who actively desire to have children, for all women it is inculcated by discursive practice and representation of what it means to be a mother, and by experience and knowledge. As such, as I have shown in this chapter, it is much more complicated than a biological event or than a role that can be learned.

The interrelationships between motherhood, identity and the accounting profession will now be drawn together and discussed in the final concluding chapter.

## Chapter 9 - Conclusions

*"I've dreamt in my life dreams that have stayed with me ever after, and changed my ideas; they've gone through and through me, like wine through water, and altered the colour of my mind".*

*(Emily Bronte 1847/1965: 120)*

In a thesis which has been about narrative and contains the stories of myself and others, I finally come to the end of this narrative. In this final chapter, I will evaluate where the major contribution of my study lies, in methodological terms in relation to autobiography and oral history narrative, and in theoretical terms by drawing conclusions on, and implications for, identity, motherhood and the accounting profession, together with the inter-linkages between them. I will also make suggestions for future research and present an epilogue in relation to the participants in the study and myself. Firstly, however, I will briefly summarise the main sections of the thesis.

### Summary of the Thesis

I began by outlining the aims and context of the thesis in the introduction. I stated that the impetus for this research was originally a desire to understand my own sense of self as woman, accountant, mother and academic. This broad personal aim was redefined to examine how the politics of identity affects women accountants in the UK who are in a mothering role. These two aims, both the personal journey of self-discovery and the more academic, theoretical aim, worked together in tandem. Both were equally rigorously conducted. In the thesis I established the significant gap in the existing literature, which fails to consider the

issue of motherhood within the accounting profession, and pays little attention to the notion of identity amongst professional accountants. I aimed to make a significant contribution to the literature by addressing this shortcoming. Furthermore, in the introduction, I established the methodological framework for the thesis, based on the narrative methods of autobiography and oral history, placing myself, my experience and subjectivities, as central to the work.

In Chapter 2, I presented an autobiographical account of my experiences as an accountant and mother, using two authorial voices, the first being experiential and the second being critical and reflexive. This demonstrated how the use of narrative forms an essential part of identity construction, in a way that links the ontology of the researcher, with the research methodology, creating a new epistemology of the self.

In Chapter 3, I presented the rationale for extending the study to incorporate the experiences of other women accountants with children, using an oral history methodology, together with details of the method, the sourcing of participants, the process of the meetings and the interpretation of the data.

Chapter 4 contained the oral history narratives of the 15 participants in the study. These were presented in condensed form but with the intention of retaining the voices and integrity of the individuals involved, because of the methodological concern with the centrality of narrative to the thesis. The inclusion of the narratives also allowed the reader to obtain a greater insight into the issues affecting the identities of each of the participants.

In Chapter 5, I reflected further on some methodological considerations arising from the collection and interpretation of the narratives. These included the potential power relationships within the research process between the researcher and the participants, and the ownership of the research. I also considered ethical issues arising from the use of participants who are known to the researcher, and the incidence of emotion in the research relationship.

Chapter 6 located the thesis within two sets of literature: that of the accounting and gender literature and that of the identity literature. This approach laid the foundation for the two further analytical chapters, which examined the interrelationships between accounting and mothering identities. These extended the analysis that has been conducted throughout the thesis, bringing to bear the outcomes of that analysis on the empirical data. Chapter 7 considered professional embodiment and the gendered self, with particular reference to the socialisation processes experienced by accountants, and the effect of pregnancy and motherhood on embodiment. Chapter 8 examined the juxtaposition of motherhood and professional identity, in terms of the expectations, behaviours, emotions and transformations involved.

Finally, in this, the final chapter, I draw together the contribution of the thesis, both methodologically and theoretically.

### **The Methodological Contribution of the Thesis**

As I discussed in Chapter 1, the desire to explore my own sense of self was central to the thesis. As a result, evaluation of my actions, emotions and experiences was

integral to the process. These were critiqued in my autobiography presented in Chapter 2. In setting out the methodological framework for this use of narrative and autobiography, I argued for the use of autobiographical material as a methodology in its own right, which generates a new epistemology of the self and makes explicit the ontology of the researcher. As Coffey (1999: 18) suggests, the legitimisation of autobiographical material in research continues to be fraught, as it is still relatively unusual, and often described as 'alternative or experimental', for the self to be central to the experiences, events and texts of the research, let alone to be central to the research question, as in my case. However, I have demonstrated that a critical and reflexive use of autobiography allows subjectivity to become a means of understanding both human lived experience and the social, cultural and political context of that experience. The use of experience can provide a sound epistemological base if it is treated critically using a process of reflection which gives attention to politically based perspectives. Autobiography links the personal life of the individual to public life.

While some researchers have made use of autobiography in the social sciences, it has never been explicitly used in accounting research. Thus, this thesis and publications arising from it (e.g. see Haynes forthcoming) extend the methodological approach into a new environment. Additional use of autobiographical material deriving from within accounting may result, with the potential to illuminate further the personal experience of being an accountant, and working or researching in the accounting context.

The use of narrative approaches was extended to explore the lives of 15 other women using their oral histories. Using an oral history methodology allowed me to gather a rich set of data, allowing for the expression of feeling, emotion, memory and identity by the participants, which more formal methods may have failed to elicit and elucidate. The great benefit of an oral history methodology was the opportunity to obtain full and in-depth accounts. It facilitated understanding through discussion with the participants of the meaning of events and experiences to the individuals themselves.

As I discussed in Chapter 3, oral history has been the subject of some debate in the accounting context (see, for example, Collins and Bloom 1991; Carnegie and Napier 1996; Hammond and Sikka 1996), but it has rarely been used, notably excepting Matthews and Pirie (2001). This thesis demonstrates the potential for oral history in accounting and may encourage other researchers to make use of the methodology in this context. It has enabled the voices of mothers in accounting (a group who have previously not been studied) to be heard, and has redressed the balance of some use of oral history in accounting research, which presupposes the 'fame' or importance of the subjects. The lack of use of oral history in accounting may be because the process of gathering the data is actually very time-consuming, as is processing or analysing the large quantities of data arising. The timescale of this PhD study, conducted on a part-time basis over 5 years, afforded me the luxury of sufficient time to carry out the oral histories. Its scope also allowed me the space to retain some sense of the wholeness of the narratives, by presenting them, albeit in a necessarily much shortened form, within the thesis itself. This, I hope, gives the reader the opportunity almost to get to know the research

participants as individuals, rather than simply as data, and demonstrates the value of the methodology.

In using a methodological framework that incorporates both autobiography and oral history, I have integrated some central tenets derived from feminist approaches into the research. I have given reflexive attention to the significance of gender within society, whilst acknowledging the differences between the women themselves. I have challenged the norm of objectivity that assumes that knowledge can be derived in an uncontaminated way without reference to the researcher's own feelings and motives, and I have specifically valued reflexivity and emotion as a source of insight. I have appreciated the personal, domestic, maternal and private as worthy of academic study. I have attempted to avoid exploitative relationships within the research by undertaking the project with empathy and reciprocity. This methodological approach recognises the strong relationship between the process of research and the resultant product, and develops the methodological contribution of the thesis into a theoretical one. By rooting the research in experience, that of myself and the other women who took part, I provide the basis from which to address both the similarities and contradictions in women's lives and develop theories as to how these might be understood collectively. Experience is the starting point for my research but it is in the analysis of experience that the potential for change lies in an 'interpretative and synthesising process which *connects* experience to understanding' (Maynard 1994a: 24, italics in original). It is to this theoretical understanding that I now turn.



## **The Theoretical Contribution of the Thesis**

The main theoretical contribution of the thesis lies in the development of understanding in the three areas of identity, motherhood and professional accounting and I will address them in this order while recognising the interrelations between them.

### **Identity**

In Chapter 6, I outlined the main theoretical debates in the identity literature, categorising them broadly into humanist and post-structuralist approaches. The difference between them relates to the degree of structure and agency that they validate. This lies in the extent to which we have the freedom to pursue autonomously projects of identity, or whether we respond to the need to acquire identity by being moulded by various ideologies or discourses. The humanist position suggests that a person has a core or essential self, free to make autonomous choices. Giddens' notion of the project of the self, 'the process whereby self-identity is constituted by the reflexive ordering of self-narratives' (Giddens 1991: 244), incorporates the sense that individuals are increasingly forced to reflect upon and negotiate an expanding range of diverse lifestyle choices in constructing a self-identity. Giddens allows for a reflexively constructed biography, in which people engage in new opportunities and dangers. The post-structuralist view, in contrast, is that there is no such thing as a unified self. Instead 'the individual subject is viewed largely as an affect of discourse, a product or construct of the ambiguous and unstable nature of language' (Elliott 2001: 11). The self is fragmented, brittle and in constant flux, such that the term 'identity'

itself is no longer appropriate; rather individuals appropriate a variety of identities that clash and change as they are subjected to different ideologies and discourses.

Rather than accepting either of these views of identity, I take a view that mediates between the two, basing this on the narratives within the study. Such a narrative conception of identity derives from the use of the autobiographical and oral history methodology, indicating that the outcome of research cannot be separated from the means of its production and illustrating the relationship between the process and product. I designate this view of identity as 'narrative identity'.

Narrative identity allows for the fact that participants in the research, including myself, do seem to have some aspects of an essential self, a core sense of who we are and who we want to become, which is central to humanist approaches. We act as rational, assertive human beings, making choices, using agency in the social world. We learn to be 'true' to ourselves in what we hope for, strive for and abandon. Yet we also experience irrationality, emotion, self-doubt, and frustration as we are constrained by moral, social, political and institutional structures, which stand in tension with our capacity for freely choosing lifestyles. At times we feel fragmented and torn as we try to balance our conflicting identities, roles and desires, which echoes aspects of the post-structuralist view of identity, although the women in this study did not seem simply to be moulded by discourses, on either professionalism or motherhood.

Moreover, the women's identities were not fixed. Their core self is not static. Their sense of self was subject to change and transformation. They provided

examples of continual processes of identity construction through their narratives, demonstrating reflexivity and varying degrees of self-awareness, whilst constructing a story that integrates the self through change and contradiction. Thus, Deborah actively worked through her conflicting desires to be a hardworking audit partner and a devoted mother in her narrative. Lorna grappled with the dichotomy of advancing women's position in society at a collective level while living a more stereotypical mothering role at a personal level. Both Judith and Susan examined their degree of self-confidence and reliance on others, particularly their husbands, in different ways. The fact that the women presented themselves in particular ways at various times during their narratives suggests that narrative is a very fluid medium rather than suggesting that their identities were wholly fragmented and brittle. They are endowed with capabilities of independent reflection and action that allow them to respond creatively to the changes they face. Identity is a project that has continually to be worked at within the constraints that one finds oneself. Thus, for me too, both as researcher and participant, the research was not a passive activity. I actively engaged in identity construction through the research in the acquisition and presentation of knowledge. In a reflexive and inter-subjective process, my own autobiography and sense of identity has been affected by the practice of the research, which, in all likelihood, has also affected the biographies and identities of the women in the study, as I discussed in Chapter 5.

Narrative, therefore, shows that individuals are subject to moral and political discourses but allows for creative agency:

“The idea of narrative shares the post-structural emphasis on the constructed nature of identity; there is nothing inevitable or fixed about

the types of narrative coherence that may emerge from the flux of events. Yet, at the same time, the centrality of narrative to a sense of the self suggests that there are powerful constraints or limits to the ways in which identity may be changed...Individuals act in certain ways because it would violate their sense of being to do otherwise”.

(McNay 2000: 80).

The narrative self retains the possibility that human beings have choices, even if to pursue such choices requires struggle and, possibly, suffering. Narrative provides a means of evaluating the present, re-evaluating the past and anticipating the future. Our narratives rely on this temporal structure: they look forward and backward, juxtaposing possibilities, both of what might have been and what might be, with the interpretation of lived experience (Kearney 1996). Our actions in the world are not isolated events; rather they take on meaning in the context of other actions performed by ourselves. All our actions are shaped by our pasts, through the transformation of our identities, and all our actions look forward, in that they attempt to shape an otherwise unpredictable future, thus ‘living is itself the enactment of a narrative’ (Dunne 1996: 146). The narrative view of identity, therefore, validates the presentation of the individual oral history narratives in such a prime position in this thesis as having significance in their own right.

The narratives gave me an excellent insight into the meaning of motherhood for the participants in the study and it is to this subject to which I now turn.

## **Motherhood**

As I discussed in Chapter 8, while motherhood has biological connotations, there is no single meaning or experience of motherhood. Each mother experiences being a mother differently and uniquely. Except for a common conception of care, there is no ‘right’ way to mother. Yet, while women’s experiences as mothers are

diverse and distinct, their experience of and treatment by political forces are sufficiently equivalent to reveal certain common problems and responses (Marchbank 2000). Women tend to be defined as mothers or potential mothers whether they have children or not, as the destiny of motherhood is assumed for women (Campbell 2003). Motherhood is also subject to moral and politically contested discourses about the role of women in society.

I have demonstrated in this thesis, through my own autobiography and the oral history narratives of other women, that motherhood can be an emotional experience, bringing joy, pleasure and pride counterpoised with pain, anxiety or fear. Emotional processes are crucial aspects of social experience. Certainly for me, the intensity of motherhood is something that rarely fades. Yet working is also an emotional event, particularly when it is invested with significant facets of identity, and is a crucial part of how we see ourselves in society. The highly educated and qualified women in this study were likely to remain in some form of paid work after becoming mothers, coinciding with Gattrell's (2005) findings that only 10% of highly qualified women give up their jobs on becoming mothers. Some of my participants, such as Maureen, recognise that their education has fitted them with an expectation of undertaking some form of professional work. Both they and myself, as professional accountants and mothers, have experienced divided loyalties and commitments in attempting to carry out and balance personal and professional responsibilities and identities. These contradictions, however, exist not simply at a practical level of how to divide up time, but at the level of *desire*, getting to the crux of our identities, of who we are or wish to be.

The transformative event of having a child requires a process of 'reappropriation and empowerment intertwine(d) with expropriation and loss' (Giddens 1991:7). The women in this study appeared to be negotiating this at this transitional stage of their lives in a process of finding themselves, of intervention and transformation. In the context of this thesis, the altered self has to be explored and constructed as part of a reflexive process of connecting personal and social change. Thus Maureen's retrospection on her own upbringing and current working patterns for women was part of the psychic reorganisation of transformation. Similarly, Lorna struggled with ontological security, as she grappled with the dichotomy of whether women are prevented by institutional structures from achieving career progression or by their own desires as mothers, and whether by acquiescing to a less substantial professional role she was perpetuating the oppressive nature of working life. Melissa asserted her right to work full-time against what she perceived to be societal disapproval, whilst partly perpetuating the domestic social norms, in which women operate, in her own daughter. Thus, motherhood is both a gendered and a gendering experience, an expression of female identity, which also produces a gendered sense of self in women. Identity construction is therefore likely to reflect the gendered structures and processes of the world in which it arises. For the women in this study, part of that context is the professional accounting environment.

### **Professional Accounting**

I have already shown in Chapter 7 and 8 of this thesis that the professional accounting context can operate in a masculinised manner, which militates against women. While both men and women are subjected to embodied cultural norms,

values and behaviours in the accounting profession, these tend towards the masculine attributes of rationality, assertion, competitiveness and discipline. Under hegemonic masculinity, men's behaviours are elevated and privileged as influential in governing success in any given environment, such that both women and men feel compelled to act out or conform to such behaviours and bodily displays in order to progress their career. The socialisation processes undertaken in the accounting profession, which include both formal and informal training in how to behave, serve clients and present the self, perpetuate such norms by inculcating them in new recruits. Such processes may prove difficult for women to negotiate if they are seen as embodying the feminine norms of emotionality, irrationality and nurturing, or if they fail, as Katy did, to be sufficiently masculine and assertive in her demeanour and tone of voice.

For the women in this study, the prospect of being pregnant and subsequently continuing to work in the accounting profession was problematic because the socialisation processes did not include any reference to the possibilities for combining their professional work and motherhood. Role models showing women succeeding as mothers and professional accountants were infrequently available to them. They were also problematic, in the case of Deborah and Maureen who worked in the same firm, as they raised behavioural expectations which neither party felt able to achieve. Successful male role models, however, were, as Lorna and also Anderson-Gough *et al.* (2004) have noted, often supported by having a wife at home to care for their own children.

Furthermore, the norms of embodied identity within accounting were breached during pregnancy and early motherhood as women's fertile corporeality dominates over their professional embodiment. This can cause a sense of estrangement and disembodiment from the professional self. Such exclusion or marginalisation shapes self-identity but can have the effect of stereotyping the excluded groups further, in this case as embodied and emotional. Thus, women's sense of disembodiment from professional accounting becomes a self-perpetuating cycle.

Whether women are able to reconcile their professional accounting and mothering identities, or whether, like me, they will begin to feel that they are so marginalised, that they decide to leave the profession, depends partly on the response of the employers. The women valued flexibility from their employers in renegotiating working hours and conditions. A number of women wished to work part-time after having their children and the more reciprocity occurring between both parties in facilitating this, the more the women were able to feel comfortable in redefining their professional selves. While this study is not intended to be representative, there are issues arising from it that may have implications for the accounting profession. The socialisation processes maintain the status quo in a profession that, despite admitting increasing numbers of women, still has few women in the higher echelons. Subtle inequalities and mechanisms for social control are perpetuated in the embodied norms of the profession. Women still tend to bear the greater share of childcare responsibilities but find that the long-hour culture of the profession makes balancing public and private life problematic. The profession does not always allow for the deviation from typical working practices or for the emancipation of the individual self. Unless it becomes more flexible in its



working practices, and more conducive to a greater range of individual attributes and norms, it will become increasingly stultified in a masculinised and repressed culture that denies the abilities, skills and personalities of the individuals working within it and fails to take account of the range of identities that can contribute to its success.

### **Linking Narrative, Identity, Motherhood and Accounting**

As I have discussed earlier in this concluding chapter and within the thesis, identity transformation is not only a pragmatic process, it is also internalised. Being oneself is a continual process of becoming, rather than being fixed or static. Whether the stories we tell are to others or to ourselves, the process of understanding the self through the use of narrative shows the interrelationships between narrative and identity, accounting and motherhood. Human beings are transformed by events whether they like it or not, not just economically or socially, but ontologically and phenomenologically. They continually monitor the circumstances of their activities as a feature of doing what they do, and such monitoring always has discursive features as apparent in their narratives. The women in this study were able to provide discursive interpretations of the nature of, and reasons for, the behaviour in which they engaged. Moreover, their oral histories demonstrated them exercising some agency in their lives, actively developing their understanding of the world, rather than simply accepting an ideology, or form of surveillance (Ribbens 1998), in determining the trajectory of motherhood and their professional careers. A complex relationship between mothering and professional identities exists, and a figure of an independent mother combining maternity with other parts of her life may gradually be emerging

(Woodward 1997). Professional women may experience transformation, fragmentation or disjuncture as a result of motherhood and a 'composition of different elements of the refracted self' (Bailey 1999: 346), but they remain active agents in a social world constrained by the social and cultural practices of motherhood and professionalism, which are subject to gendered norms and socialisation processes within the structures of the accounting profession and wider society. Yet we must also take account of how the women respond to their altered state to allow for a model of identity that is transformative and negotiated, and which illuminates the perpetuation of subtle forms of inequality within the accounting profession itself. This allows us to understand their location within social relations and the resistance they encounter as being due in some part to a gendered struggle over power, even though they are not involved in collective action (Budgeon 2001). Professional identity and mothering identity, therefore, rather than being simply opposed to one another, are entwined. The continuities and contrasts between them are multiple and complex as women experience varying degrees of agency in constructing a sense of self.

### **Possibilities for Further Research**

Several opportunities arise for dissemination of this project and for further research. Initially these derive from the study itself:

1. A paper based on parts of Chapters 1 and 2, *Linking Narrative and Identity Construction: Using Autobiography in Accounting Research*, is shortly to be published in *Critical Perspectives on Accounting*.
2. A paper based on parts of Chapters 6 and 8, *Transforming Identities: Accounting Professional and the Transition to Motherhood*, has been

reviewed by Critical Perspectives on Accounting and is currently being revised for resubmission.

3. A paper based on Chapter 7, *(Re)figuring Accounting and Maternal Bodies: The Gendered Embodiment of Accounting Professionals*, has been presented at an international conference and is currently being reviewed by Accounting, Organizations and Society.
4. Further papers are planned on a feminist critique of the accounting and gender literature (based on parts of Chapter 6); the use of an oral history methodology (based on Chapter 3); and on ethical issues in the research relationship (based on Chapter 5).

Subsequently, the research itself could be extended in a number of ways, as there are many more stories still to be told.

While I have concentrated on mothers in the accounting profession, the issue of combining motherhood with professional identity is not unique to this profession. I have argued that the accounting profession is particularly gendered, owing to the socialisation processes that take place, making a study of this nature appropriate in challenging gendered assumptions. The main reason, however, for locating the study in the accounting profession was because of the autobiographical nature of the thesis and the personal involvement I had in the motives for the research. Having fulfilled these, the study could be extended to other professions, such as law or medicine, to ascertain if women have the same kinds of dilemmas in meeting professional service obligations while reconciling their personal identity to motherhood. Some kind of comparative analysis could then be performed.

I am also interested in extending the study to women in academia, as there is some debate that academia itself is becoming increasingly masculinised and commodified, owing to the pressures of performance management systems such as the Research Assessment Exercise (Parker 2002). The burden in academia may also be multiple for women in that they may be expected to undertake a greater share of the emotional labour of care, at both home, in the care of partners and children, and at work, in the support of students and colleagues (Leonard and Malina 1994; Anderson and Williams 2001). A study of the identities of women academics, and the interaction between their public and personal lives, would illuminate the challenges faced by women in this context.

A follow up study could also be undertaken on the women who took part in this study in order to ascertain how and if the challenges they were dealing with in reconciling their professional and mothering identities had been resolved. I retain current contact details for most of the participants and a longitudinal study would be possible if they would be willing to bring their oral histories up to date.

While I have excluded men and ‘fathering’ from this thesis, the exploration of men’s identities and the juxtaposition between their personal and professional lives would be another area for further research. The study of masculinity in relation to professions such as accounting would reflect on social and cultural changes affecting men’s role in the home and workplace.

Finally, a further area for potential future research would be on the alternative socialisation processes incurred by accountants from different institutional bodies.

It was apparent from this study that the two women who held CIMA qualifications and had trained in industry, had not been through the same professional socialisation processes as those who held the ICAEW, ACCA and ICAS qualifications, who had encountered external training providers and internal audit training. The industrially trained accountants focused much more on their company rather than on any sense of being a professional accountant. As the impetus for this study derived from a desire to understand my *own* experiences, most of the participants, particularly in the second phase of the empirical work, were selected from similar professional backgrounds to my own, having trained with either ICAEW or ICAS, whose training processes are very similar. A comparative study of institutional training and socialisation processes was not the purpose of the thesis, but there are clearly some interesting issues arising from these procedures, which have implications for professional identity that could be followed up in a later study. This is particularly the case at the current time when mergers between accounting institutions have been under consideration by their members.

## **Epilogue**

I could not end the thesis without some further discussion of the women who took part. Despite meeting some of them only once, they have been part of my life for the last four years as I have listened to, read, re-read and analysed their oral history narratives. I believe I came to know them well through their accounts, and I have been able to ascertain what some of them are doing through my own contacts and through their firms. What of their fates and futures?

Deborah, who was struggling so much with balancing her professional commitments as audit partner with her desire to spend as much time as possible with her daughter, was encouraged to try working part-time by her firm. However, she has now left the partnership and taken a complete break from her career to enjoy being a full-time mother. She may return to the accounting profession in the future. Amanda has embarked on a programme of study for a PhD, finding her niche in academia after leaving the profession. Annette left her part-time post in the national retail partnership for another finance related job. Both Lorna and Judith have had a second child, whereas Susan remains child-less or child-free, as she might prefer it to be expressed. Judith has left her post at the bank to be a full-time mother, but she and her husband, Keith, are still living in Scotland rather than France. Melissa is still working for the Department of Health. Hannah, Anne, Lorna, Julie and Nicky remain in their current posts, while Maureen and Katy have moved to new posts, Katy's being in a newly-floated finance company. Alice performed the job as a lab technician in the local secondary school for about a year but has since moved away from the area when her husband's job moved, and is now a full-time mother again. Caroline's current circumstances are unknown.

What of myself? The undertaking of this project was part of a personal journey to understand my own sense of self. Through talking to other mothers from a similar background, I have explored my own attitudes towards my professional life and my domestic life as a mother. It has been comforting and illuminating to know that other women faced some of the same dilemmas as I did. Yet I could have known this from simply talking to friends. Placing it in a theoretical context, however, enabled me to understand further the social, political, moral, cultural and

professional issues that contributed to my sense of identity. As a result, to some extent, I have reconciled a number of conflicting issues, made changes, moved on, older, maybe a little wiser, but always joyful in my identity as a mother.

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## Appendix 1 – ICAEW membership totals

		Annual Growth Rate			Annual Growth Rate
	<b>1989</b>			<b>1997</b>	
Female	9230		Female	19073	5.86%
Male	82532		Male	93799	
Total	<u>91762</u>		Total	<u>112872</u>	1.77%
	<b>1990</b>			<b>1998</b>	
Female	10560	14.41%	Female	19942	4.56%
Male	84378		Male	94659	
Total	<u>94938</u>	3.46%	Total	<u>114601</u>	1.53%
	<b>1991</b>			<b>1999</b>	
Female	11767	11.43%	Female	21120	5.91%
Male	85953		Male	95809	
Total	<u>97720</u>	2.93%	Total	<u>116929</u>	2.03%
	<b>1992</b>			<b>2000</b>	
Female	13617	15.72%	Female	22141	4.83%
Male	88664		Male	96630	
Total	<u>102281</u>	4.67%	Total	<u>118771</u>	1.58%
	<b>1993</b>			<b>2001</b>	
Female	15097	10.87%	Female	23550	6.36%
Male	90282		Male	97806	
Total	<u>105379</u>	3.03%	Total	<u>121356</u>	2.18%
	<b>1994</b>			<b>2002</b>	
Female	16022	6.13%	Female	24938	5.89%
Male	90959		Male	98781	
Total	<u>106981</u>	1.52%	Total	<u>123719</u>	1.95%
	<b>1995</b>			<b>2003</b>	
Female	17136	6.95%	Female	26227	5.17%
Male	92097		Male	99415	
Total	<u>109233</u>	2.11%	Total	<u>125642</u>	1.55%
	<b>1996</b>		<b>Overall Membership % in 2003</b> Female 20.87% Male 79.13% Total 100.00%		
Female	18017	5.14%			
Male	92891				
Total	<u>110908</u>	1.53%			

Average annual growth rate - women 7.80%

Average annual growth rate - total membership 2.27%

Source: ICAEW website [www.icaew.co.uk/index.cfm?AUB=TB2I\\_2594,MNXI\\_2594](http://www.icaew.co.uk/index.cfm?AUB=TB2I_2594,MNXI_2594)

## Appendix 2 – Draft Interview Questions

### Introduction

Nature of the project

Confidentiality – anonymity

Process of the interview – unstructured, interactive, conversational

Technology – use of tape acceptable?

### Factual Information

Name(s) of firm(s) trained with

Year of commencement of training contract

Specialisation or division within the firm if appropriate

Date of qualification

Qualifying Institute

Age

Current employer

Motherhood status

Number of children and ages

Important to ascertain the timeline of events and how professional and mothering facts interlink

Themes	Questions
	<b>Professional issues</b>
AP	Why did you decide to become an accountant?
PS	What was the experience of training on the training contract like?
PS	Were there any particular ways you were expected to behave as a professional accounting trainee? Language Clothing Social/cultural relationships Client/professional relationships
SA	Did you have much freedom in the way you presented yourself as a professional?
AU	Were you always comfortable with the way you were expected to behave in the accounting workplace?
AP	How would you describe the nature/culture of the accounting profession when you first entered it? And now?
IP	What professional/career aspirations and hopes did you have whilst training?

IM	Did these remain static or did they change in any way once qualified / once you had children?
IP	What career plans did you have post-qualification in the early stages of training? Did these change as you progressed through the training? Why?
IP	Can you describe how you saw yourself as a professional accountant at the early stages of your training? And on qualification? And now?
IP	How important to you is the status of being a professional accountant?
IP	What was your experience of being a <i>woman</i> in the accounting profession?
	<b>Mothering issues</b>
IM	How did the fact of your having children/ not having children come about?
EM IP	What was the experience like of being pregnant in a professional workplace?
EM IP	How did you feel about yourself when you were pregnant? Physically & mentally?
IP AP	How did colleagues respond to you when pregnant? If/when you went back to work?
IM IP	Did the fact that you had a child make you feel any differently about your career aspirations?
IM AP	What is your experience of being a mother in the accounting profession?
IM	What are the expectations that you have of yourself as a mother?
IM	What are the expectations that other people/society have of you as a mother?
SA	How in control of your life and career path do you feel?
SA	Has the experience of having children made you feel any more or less in control?
	<b>Interlinking issues</b>
SA FM	Do you experience any contradictions or even conflict between the professional and mothering roles you undertake?
IM IP	How do you see yourself as a mother and as a professional?
IM	How important to your sense of self is being a mother? Being a professional?

IP	
IM IP	How comfortable do you feel with yourself and who you are?
IM IP	If/When you took a break from work to look after children, what effect did this have on your sense of self as a professional? Did you miss work? Salary?
FM	When you leave the home and your children to go to work, does your sense of self change at all? Are you aware of playing different roles at different times?
AP	If you left practice, what were the reasons for this?
AP	If you left the profession, what were the reasons behind this?
IM IP	What are your current professional and personal aspirations?

Thanks and conclusions

**Themes:**

Accounting profession	<b>AP</b>
Professional socialisation	<b>PS</b>
Structure and Agency	<b>SA</b>
Embodiment	<b>EM</b>
Identity – professional	<b>IP</b>
Identity – mothering	<b>IM</b>
Authenticity	<b>AU</b>
Fragmentation/Multiplicity	<b>FM</b>